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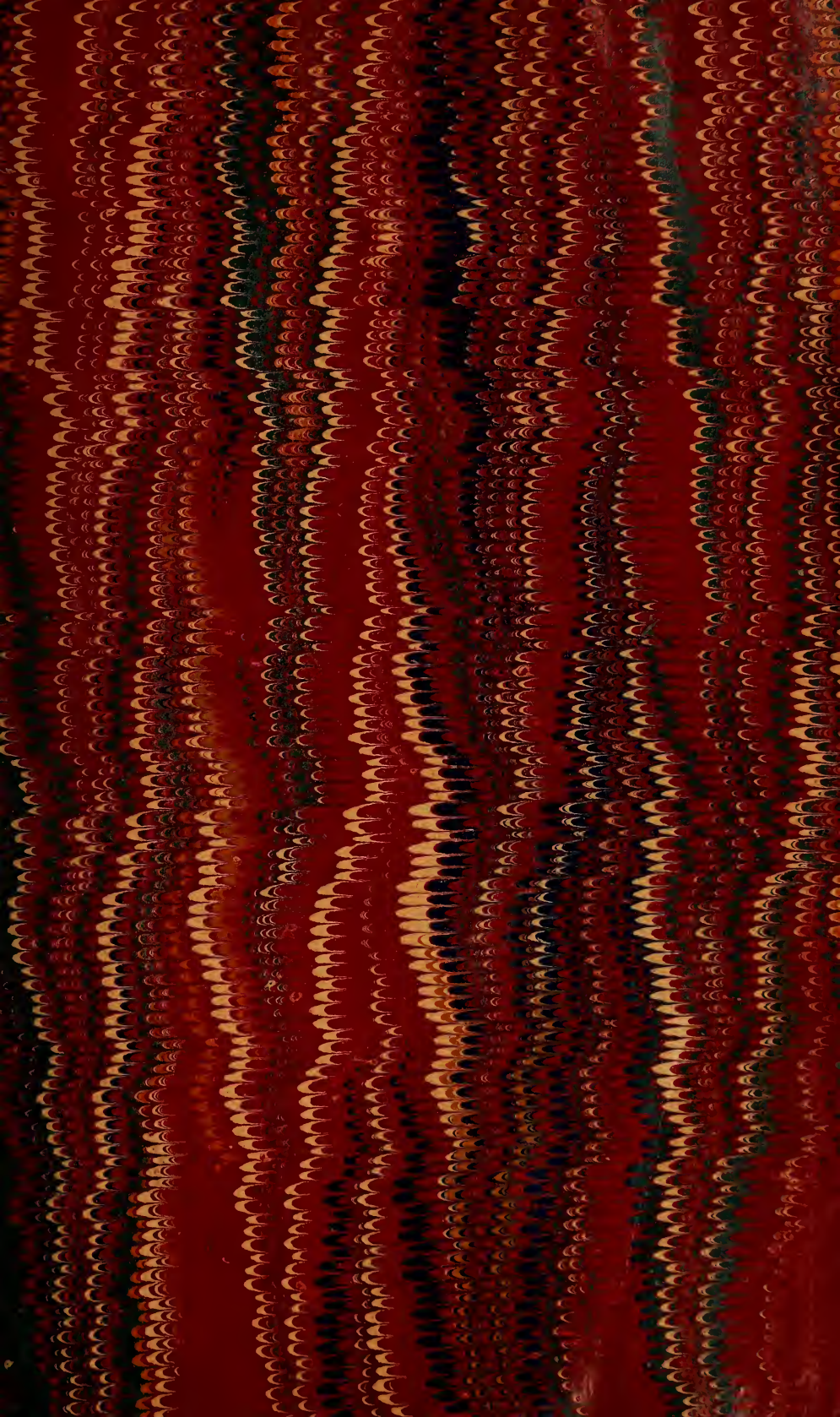
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UNITED STATES OF AMERICA.

















# INSTRUCTIONS

RELATING TO THE

## SYSTEM OF ACCOUNTABILITY

FOR

CLOTHING, ARMS, ACCOUTERMENTS, ETC.,

OF THE

UNITED STATES MARINE CORPS;

INCLUDING

DIRECTIONS IN THE PREPARATION OF RETURNS,  
VOUCHERS, AND ACCOUNTS.

PREPARED BY

FIRST LIEUT. D. P. MANNIX,

U. S. MARINES,

UNDER THE SUPERVISION OF THE QUARTERMASTER OF THE CORPS.



WASHINGTON:  
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p. 1-13. J.O.

NAVY DEPARTMENT,  
*Washington, D. C., December 6, 1875.*

The following "Instructions relating to the system of accountability for clothing, arms, accouterments, etc., of the United States Marine Corps, including directions in the preparation of returns, vouchers, and accounts," having been examined and approved by the Second Comptroller of the Treasury, are hereby approved and published for the information and guidance of officers in charge of such property.

GEO. M. ROBESON,  
*Secretary of the Navy.*





HEADQUARTERS MARINE CORPS,  
QUARTERMASTER'S OFFICE,  
*Washington, D. C., December 6, 1875.*

SIR: In view of the change directed to be made in accounting for clothing, etc., the accompanying "Instructions relating to the system of accountability for clothing, arms, accouterments, etc., of the United States Marine Corps, including directions in the preparation of returns, vouchers, and accounts," are herewith respectfully submitted.

These instructions were prepared under my supervision by First Lieut. D. P. Mannix, U. S. M. C., while on special duty in the Quartermaster's Office, with a view to assist officers and non-commissioned officers in keeping their accounts of public property and making quarterly returns.

Want of some such instructions has long been felt, and, in this effort to supply it, it has been sought to give within the limits of a convenient form the requisite details necessary to those of limited experience in administrative duties, for a clear understanding of the system of accountability prescribed by law and regulations.

It is believed that a familiarity with these instructions will enable the officer not only to save himself from errors and irregularities in his returns, but also to relieve this Office and that of the Fourth Auditor of much needless correspondence and vexatious delay in the settlement of accounts.

I have the honor to be, very respectfully, your obdt. servant,

W. B. SLACK,

*Quartermaster M. C.*

Hon. GEO. M. ROBESON,  
*Secretary of the Navy.*

Approved and forwarded.

J. ZEILIN,  
*Brig. Gen. and Comdt.*

Officers and non-commissioned officers receiving a copy of these instructions will take it up on their next quarterly returns of clothing, where it will be accounted for like other property.



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# ABBREVIATIONS AND CHARACTERS USED IN THE INSTRUCTIONS AND IN MAKING OUT OFFICIAL PAPERS.

Acct .....	Account.	N. B .....	Note or mark well.
Adj't .....	Adjutant.	No .....	Number.
Amt .....	Amount.	Nov .....	November.
Asst .....	Assistant.	O. B .....	Official business.
Aug .....	August.	Obdt .....	Obedient.
Bal .....	Balance.	Oct .....	October.
Brig .....	Brigadier.	Par .....	Paragraph.
Bvt .....	Brevet.	Paymr .....	Paymaster.
Capt .....	Captain.	Per or pr .....	By the.
Col .....	Colonel.	Per cent .....	By the hundred.
Comdg .....	Commanding.	Prox., (proximo) ..	Next, (month.)
Comdr .....	Commander.	P. S .....	Postscript.
Comdt .....	Commandant.	Pvt .....	Private.
Commo .....	Commodore.	Qr. Mr .....	Quartermaster.
Corp .....	Corporal.	Recd .....	Received.
Cr .....	Creditor.	Resply .....	Respectfully.
Dec .....	December.	Sect .....	Section.
Dept .....	Department.	Sec .....	Secretary.
Ditto or Do .....	The same.	Sept .....	September.
Dr .....	Debtor.	Sergt .....	Sergeant.
<i>e. g.</i> .....	For example.	Servt .....	Servant.
Ens .....	Ensign.	Ult., (ultimo) ....	Of last month.
Engr .....	Engineer.	U. S. A .....	United States
Feb .....	February.		Army.
Gen .....	General.	U. S. M. C .....	United States Ma-
Hdqrs .....	Headquarters.		rine Corps.
Hon .....	Honorable.	U. S. N .....	United States
Ibid .....	In the same place,		Navy.
	<i>a note of reference.</i>	Viz .....	Namely.
<i>i. e.</i> .....	That is.	@ .....	At.
Insp'r .....	Inspector.	3/4 .....	Account.
Inst., (instant) ...	Of present month.	¢ .....	Cents.
Invt .....	Inventory.	\$ .....	Dollars.
Jan .....	January.	% .....	Per cent.
Lient. and Lt .....	Lieutenant.	† .....	Number.
L. S .....	Place of the seal.	& .....	And.
Maj .....	Major.	&c .....	And so forth.
Mar .....	March.	etc., (et cætera) ...	And other things.





ACCOUNTABILITY  
FOR  
CLOTHING, ARMS, ETC., OF THE U. S. MARINE CORPS.

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1. The Quartermaster, under the direction of the Commandant of the corps, is charged with the military and administrative details of his department.

2. Through this Department clothing, arms, and other stores are obtained by officers and others entitled to receive them, for issue and distribution to the men of their commands.

3. The clothing, arms, and accouterments at a post commanded by a field-officer are kept, issued, and accounted for by the officer next in rank to the commanding officer, and at other posts and on ship-board by the officer or non-commissioned officer in command of the post or guard.

4. Every commissioned officer, non-commissioned officer, or other person of the Marine Corps who receives public property is responsible, and will be held to a strict accountability at the Treasury Department, for the proper care and preservation of all supplies of every kind intrusted to his care.

5. An officer in charge of public property cannot delegate any part of his responsibility to an assistant. All articles drawn upon the requisition of an officer, or is received upon the exchange of invoices and receipts, without a requisition, stand charged to him, and he is held accountable for the money-value of any article lost through the negligence of a subordinate.

6. While an officer who has receipted for public property is personally and pecuniarily accountable therefor, yet it is the duty of the commanding officer to see that the best arrangements are made for the security and safety of such property, and to this end the officer in charge of clothing at a post should be allowed to designate the non-commissioned officer or private he wishes detailed to assist him.

## SUPPLIES OF CLOTHING, ETC.

7. The necessary articles of clothing, arms, and accouterments will be procured by officers at posts upon requisitions, approved by the commanding officer, on the Quartermaster at Headquarters for arms, and on the Assistant Quartermaster at Philadelphia for clothing and accouterments, and by officers in charge of guards by requisition on the Assistant Quartermaster for clothing and spare articles of accouterments and equipage. (Form 2.)

The guard is armed and equipped at the station from which detailed, the officer of the guard returning triplicate receipts to conform with the invoices of the articles delivered to him by the officer making the transfer, if upon inspection the number and condition be found correctly stated therein.

8. Officers in charge of clothing for posts, or guards of ships, may obtain in advance, if for a post, six months' clothing, and if for the guard of a ship a quantity sufficient for the probable length of the cruise.

9. Officers in charge of clothing, etc., will submit all estimates or requisitions for supplies which they may require to their immediate commanding officers for their revision and approval prior to forwarding them to the officer from whom the supplies are to be obtained.

It is the duty of commanding officers carefully to examine these requisitions, and satisfy themselves that the articles enumerated therein are actually required, and that the lists embrace all that is needed for the time estimated.

10. All officers transferring clothing, arms, or other stores, will make an invoice thereof in duplicate, specifying the number or quantity and condition of each article, which will be delivered to the officer to whom the transfer is made. (Form 1.) Where articles are issued upon requisition, and are sent to persons at a distance, the invoice transmitted is a full account of the articles, in which the marks, numbers, and contents of each box or package are described.

11. Receipts for clothing, arms, etc., will be made in triplicate. (Form 5.) To be admissible as vouchers to accounts, they must be signed by an officer or non-commissioned officer duly

authorized to receive public property. (See Par. 3.) Under no circumstances can non-commissioned officers (except when in charge of guards) or privates receipt for property and thus become responsible parties.

By means of the receipt or voucher the whole system of accountability is conducted; and if this is properly received, indorsed, and filed away, no matter how complicated an account may appear, its settlement will be comparatively easy. Hence it is that especial care should always be taken by the officer to receive the proper vouchers at the time that property is transferred by him.

12. In making out all invoices and receipts the number of each article shall be stated in words as well as in figures.

13. Arms and accouterments will not be included in the same voucher with clothing. Separate receipts are necessary, for the reason that in accounting for them they go upon different rolls.

14. On receiving clothing, arms, accouterments, or other stores, the person to whom they are sent will, within twenty-four hours after their receipt, have them carefully examined in the presence of an officer or non-commissioned officer, in order that triplicate receipts may be forthwith transmitted to the officer who may have sent the articles.

Should there be any discrepancies between the quantity received and that stated in the invoice, or should any of the stores be damaged or lost in transportation, the officer receiving them will apply immediately to his commanding officer for a board of survey, which shall decide on the extent of loss or damage and on whom the responsibility rests.

The report of the board, approved by the officer ordering it, will be transmitted, one copy to the office of the Fourth Auditor, one to the office of the Quartermaster, and one, with receipts for the articles actually received, to the officer forwarding the supplies. This report should be in quadruplicate, so that the officer asking the survey can retain a copy for his own use.

15. Where articles are furnished carefully packed in boxes or packages, and it is not advisable to open them within the time prescribed, the officer will receipt for them as invoiced to him, if the boxes, as received and marked, agree with the invoice and appear rightly marked and in good order; and whenever

they may be opened it shall be in the presence of an officer or non-commissioned officer, and their contents then compared with the invoice, and if found to vary from it, a board of survey will be asked for to authenticate the facts.

16. Every officer to whom public stores are intrusted should record in detail, in an ordinary blank-book, all receipts of such property, noting the date of reception or when he became charged with their care, from whom or how received, and the name and quantity of each article.

In the same manner should be kept an accurate list of all such stores as are issued, expended, or disposed of in any way whatever, giving the dates and all the circumstances connected with each transaction. It will be found that such a book will assist materially in making out the returns.

17. On foreign stations, requisitions will be made on the Fleet Marine Officer, who in turn, when necessary, will make requisition upon the Quartermaster at Headquarters.

18. Officers having a surplus on hand may, with their commanding officers' approval, furnish others with articles necessary for immediate use, always taking receipts in triplicate therefor.

19. Officers serving on foreign stations are prohibited from making any purchases of clothing, unless they become indispensably necessary for immediate use, and then not without the express sanction of the Commander of the vessel, and of the squadron, if time will permit; in which case, the cost of the articles purchased shall be reported to the Paymaster of the ship, to be charged against the accounts of the men requiring the articles.

Officers shall take care that all such articles purchased be, as nearly as possible, of the same quality and color as those furnished by the Government; and no more shall be purchased than shall be sufficient to meet the existing necessity.

#### ISSUES TO THE MEN.

20. Every officer charged with clothing for a post or guard, shall open in a book, to be kept exclusively for that purpose, an account against each individual of the command, wherein shall be carefully charged all regular issues of clothing, exhibiting the date of enlistment, the date of the issue, and the articles issued. (Form 16.)



21. Officers will at the time take triplicate receipts for all issues of clothing made: one to be taken in the clothing-account book, and two on receipt-rolls, to be transmitted as vouchers to the returns.<sup>1</sup> (Form 12.)

These receipts will be witnessed separately by an officer other than the issuing officer, or, in the absence of such an officer, by a non-commissioned officer. Where marines can write their names legibly, they will be required to do so. It is only in cases where they cannot write that their marks will be substituted. In either case, however, they must be duly witnessed.

Officers will be particular in stating, under the head of remarks on the receipt-rolls, the date of the transfer, death, desertion, or apprehension of any person to whom they have issued clothing during the quarter.

22. Knapsacks will not be entered on receipt-rolls, or accounted for as issued to the men. They will, like haversacks and canteens, be borne on the return for arms and accouterments as in use by command, or in store, as the case may be, and are not to be charged to the person in whose use they are, unless lost or destroyed by his fault. In the case of such loss, the charges will be made on the pay-roll, and a transcript thereof will appear on the certified statement for charges against the men's accounts. (Par. 55, Form 7.)

23. No extra issues of public clothing will be made and checked on pay-rolls unless they become indispensably necessary for immediate use.

24. The articles named in the table, Form 9, for each year respectively, are considered the regular allowance, and may be issued at any time during the year. All other issues that may be made during that year are "*extra,*" and *the money-value of the articles so issued must be charged at the next payment against the account of the individual requiring the issue*, and a certified statement that they have been so charged shall appear upon the receipt-rolls prepared for extra issues, duly signed by the commanding officer. (Form 13.)

In case the man be discharged before a regular payment shall have come round, the articles charged against him are to be

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<sup>1</sup> As the clothing-book is kept with the command, the issuing officer can, if he deem it necessary for his personal security, take a *third* roll for his own use.



entered with the regular issues in the final statement of his clothing-account.

25. As extra issues of clothing are noted on the pay-rolls to be paid for by those requiring the articles, they will be entered on a separate roll from that containing the regular issues, though acknowledged and the signatures or "marks" witnessed in the same manner by a commissioned or non-commissioned officer. (Form 13.) The caption of the rolls will be made to express whether the issue is regular or extra.

26. At every approaching pay-day officers in charge of clothing, arms, etc., will carefully review their accounts of extra issues and losses chargeable to the men, and cause the articles charged against each individual to be noted opposite to his name on the pay-roll as a guide for the Paymaster.

27. The price of each article of clothing and of accouterments will be communicated annually in a "circular-letter" from the office of the Quartermaster. (Form 19.)

28. The allowance of clothing to marines detained on ship-board after the expiration of their term of enlistment will continue until discharged, the same as during the period of enlistment.

29. Whenever marines are transferred, it shall be the duty of the officer making the transfer to furnish the officer or non-commissioned officer to whose command they are ordered with a statement of their clothing-accounts, showing the kind and number of each article which each individual has received; the account to be immediately entered in the clothing-book of the station where they are received.<sup>1</sup>

30. When a marine is to be discharged from the service, the officer applying for his discharge will transmit to the Quartermaster an account of all the regular issues of clothing charged against him on his books, (including all extra articles that may have been issued him since last pay-day and are unaccounted

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<sup>1</sup> When two or more accounts are transferred from one station to another, separate blanks should not be taken for each account. The forms in use (17) admit of entering five accounts. Where there are a greater number, as in case of a guard being transferred, the practice is to take a blank receipt-roll, which only requires to have a narrow paper slip gummed over the caption of the roll and a new heading made to conform with the account.

for,) *stating particularly, in a separate entry, the kind and number of the articles embraced in the account which have been issued since his last receipts were transmitted to the Quartermaster's office.* (Form 17.) And in case of the death or desertion of a marine, the commanding officer of the post, or guard, to which he may belong will forward a similar account to the Quartermaster without delay.

31. Officers in command of posts, and of guards, will secure the effects left by deserters.

All articles of uniform-clothing fit for re-issue will be taken up on the account-current for that purpose, and those not fit will be surveyed and disposed of at public sale by direction of the Quartermaster.

#### INDIVIDUAL REQUISITION AND RECEIPT BOOK.

32. As it sometimes happens that men dispute the correctness of their clothing-accounts, blank-books are sent to the officers in charge of clothing at posts, and of guards, and in future they will be supplied upon the usual requisition by letter.

Every non-commissioned officer and private will be furnished with one of these books for his individual account, calculated to show at all times the articles of clothing issued to him.

33. Each book contains instructions as to the manner in which it is to be kept, (Form 14,) *and such instructions are to be strictly adhered to.* The issuing-officer will carefully examine the requisition and receipt before making the issue, to see that it conforms to the instructions.

34. The name and the date of enlistment of the marine will be written in a legible hand on the cover of his book, which is always to be kept in his knapsack, or on ship-board, if more convenient, in his bag, and produced at inspections, and at such other times as the commanding officer, or officer in charge of clothing, may think proper to call for it.

The knapsack being public property will be marked with the number on his book, instead of the name, as heretofore.

35. Any marine who shall deface his book, or lose the same through want of care, shall be charged with its money-value. It should, however, be explained to him that it is to his interest to take care that it is at all times correctly and neatly kept.

36. When a marine is transferred he will take with him his requisition-book, and the officer, or non-commissioned officer, in charge of clothing at the station he joins, before entering his account in the clothing-book, should call for the requisition-book, and the account contained therein should be carefully compared with the statement forwarded, as prescribed in Paragraph 29.

37. In case of the death or desertion of a marine, the statement of his clothing-account forwarded to the Quartermaster (Par. 30) MUST INVARIABLY be accompanied by the requisition and receipt book.

#### GRATUITOUS ISSUES OF CLOTHING.

38. When necessary issues of clothing to prisoners are directed to be made, deserters' clothing unfit for re-issue, or other damaged clothing when there is such in store, will be taken.

Issues to prisoners will be made under the supervision of the commanding officer, whose certificate in triplicate that the issue was made will be the officer's voucher for the clothing issued.

39. Officers are authorized to issue gratuitously articles of clothing necessary to replace such as have been destroyed to prevent contagion, but such issue must be based upon the official report of the surgeon of the post, or vessel, and the order of the commanding officer directing the clothing to be destroyed.

Issues of this kind are to be receipted for on extra receipt-rolls by the men to whom such issues are made, but are not to be charged against their accounts.

40. When property is ordered to be destroyed, for any cause, and the articles are not enumerated in the order, a board of survey should be asked for to make inventories of the property. Such inventories, in triplicate, duly approved, together with certified copies of the order directing the destruction of the property, will be the officer's vouchers for the loss of the property.

41. If the articles *are enumerated* in the order, certified copies of it in triplicate, with a statement of all the circumstances, by the officer responsible for them, will be sufficient vouchers in the case.

Before destroying or abandoning property, the officer should always see to it that the necessary orders are obtained.

## BOARDS OF SURVEY.

42. Where damage or deficiency is discovered in public property in use, or in store, arising from any cause, not ordinary wear and tear, a board of survey will be asked for (Form 8) by the officer responsible for the property.

A list of the articles to be examined will be submitted with the request for the board.

43. Reports of boards of survey should be clearly and definitely written out, each article brought before it being noticed in detail, and the cause and origin of the damage or deficiency, if any, and the reason of the property being recommended to be sold, or otherwise disposed of, being clearly and plainly stated.<sup>1</sup>

44. Triplicate copies of the reports of boards of survey, duly signed by each member, and approved by the officer ordering it, will be furnished. One to be transmitted to the office of the Fourth Auditor with the return, one to the Quartermaster immediately after the survey, and the other to be retained by the officer asking the survey.

45. Where articles are lost or destroyed, and cannot be produced for the action of a board of survey, they must be accounted for by the affidavit of one or more persons cognizant of the facts, or by the certificate of a commissioned officer.

46. When affidavits or depositions are required in connection with any loss of the above nature they may be made before a civil magistrate competent to administer oaths, or a commissioned officer, as may be most convenient, in the following form, which will be affixed to a certified statement by the officer, setting forth clearly the time, place, and cause of the loss or destruction of the property:

*The undersigned, being duly sworn, deposes and says, that he is cognizant of the facts as set forth, and that they are correct to the best of his knowledge and belief.*

A. B., *Private U. S. M. C.*

Sworn to and subscribed before me, at \_\_\_\_\_, this \_\_\_\_\_ day of \_\_\_\_\_, 1873.

\_\_\_\_\_, *J. P.* [L. S.]

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<sup>1</sup> Where articles at a post are recommended to be repaired or replaced, an estimate of the probable cost should be given in the report.



## CONDEMNATION OF PROPERTY.

47. In order to relieve an officer from liability, or to fix responsibility on account of public property that has become damaged, except by fair wear and tear, it must before being disposed of by sale, or turned in for repairs, be examined by a board of survey.

48. No article of clothing, arms, etc., except drum-heads, drum-cords, etc., named in the return for arms and accouterments, can be dropped from a return until regularly surveyed and condemned, and then not until the property has been disposed of as directed by proper authority.

49. The Quartermaster, upon receipt of the report of a board of survey, gives such directions for the final disposition of condemned property as the case may require. But on vessels at a distance where deserters' or other damaged clothing has been surveyed and condemned, and recommended to be sold, and in the opinion of the commanding officer it can be more advantageously disposed of within his command than elsewhere, he directs that the report of the board be carried out.

50. Clothing and other supplies, regularly condemned and ordered for sale, are sold by auction, on due public notice, to the highest bidder, for cash.

Where the purchasers are enlisted men the amount may be charged against them on the pay-rolls, to be collected by the Paymaster as are other charges against their accounts. Expenses of the sale are paid from its proceeds. A detailed certified account of the sale (Form 15) will be made in triplicate, and will be forwarded, one copy to the Fourth Auditor, and one with the net proceeds to the Quartermaster. The triplicate will be retained by the officer.

In the case of sales on ship-board the account will be certified by the officer supervising the sale. The account-sales, properly certified, is a sufficient voucher to the return.

## ARMS AND ACCOUTERMENTS.

51. Where arms or accouterments are damaged, destroyed, or accidentally lost, by being carried overboard at sea, in action, or in the line of duty through no fault of the marine, certificates in detail (Form 6) for the articles so damaged, destroyed, or



lost, made by the officer responsible for them, and approved by his commanding officer, must accompany the officer's return as a sufficient voucher. The date when, the place where, and all the circumstances under which the damage or loss took place, should be duly stated.

52. If any article of public property is lost or damaged by neglect or fault of the officer, he will be required to pay the value of the article, amount of damage, or cost of repair, at such rates as a board of survey, with the approval of the commanding officer, may assess. *And if he cannot account in a satisfactory manner for the stores intrusted to him, he will be charged with the money-value of the articles so unaccounted for.*

53. Where losses arise from the carelessness, neglect, or wilfulness of the marine, the amount of the loss or damage will be reported, if serving on shore, to the Paymaster of the corps; if at sea, to the Paymaster of the ship, through the commanding officer, in order that he be charged with the money-value of the articles so lost or damaged on the next pay-roll. For instance, where a marine leaves his musket or accouterments where they should not be left and they are lost in consequence; throws any article overboard, or any article is carried overboard by his neglect; wilfully damages or destroys any article; or who cannot account to the satisfaction of the officer for all articles intrusted to him for the discharge of his duties.

54. Charges against the pay of a marine should only be made on clear proof, and never without a careful inquiry into the circumstances of the case; and if he request it, such inquiry should be made by a board of officers duly appointed.

55. *A certified statement, giving the date when the loss or damage occurred, the name of the marine, the articles charged, their value, how lost or destroyed, and the date of the pay-roll on which the charges are entered, will be made in triplicate according to Form 7, and will be duly signed and one transmitted with each copy of the return as the officer's voucher.*

56. Where arms, accouterments, or other public stores, are stolen by deserters, their value must be charged to them on the first pay-roll on which the desertion is reported, and a transcript of these charges, on the *certified statement* indicated, (Form 7,) must accompany the return.

57. The price of the Springfield breech-loading rifle-musket now in use, and the cost of each part, will be found on Form 18.

58. The officer, or non-commissioned officer, who has charge of clothing, arms, accouterments, or other public stores, at a post, or on board ship, is alone held accountable for the property.

In view of this responsibility, *it is important that he should hold each man in whose hands arms or accouterments are placed for use to a strict accountability for the same according to their money-value; as any loss or damage to any of the articles will be charged to the officer, or non-commissioned officer, unless he makes the certified statement (Form 7) that the stores thus lost or damaged have been charged on the pay-roll to the marine through whose carelessness or neglect the loss occurred.*

59. Officers are required not only to cause marines who are guilty of violating the law "forbidding the sale, destruction, or negligent loss of clothing, arms, and other public property" to be charged on the pay-rolls with all the articles improperly lost or disposed of, but also to enforce such other punishment as the nature of their offense may demand.

60. When a marine leaves his command to go into hospital, it is the duty of the officer responsible for his military equipments to see that they are returned to the store-room.

Should a regular transfer take place, his knapsack, scale-straps, and device and shield should also be retained, the officer being accountable for them.

61. As far as practicable, every officer in charge of arms and accouterments, whether in use or in store, will endeavor by timely repairs to keep them in serviceable condition, and for this purpose, if at sea, "he will apply to the executive officer for such assistance as can be afforded," and if on shore, to the Quartermaster, that they may be sent to the Armory at Headquarters, or the nearest Arsenal, as the nature of the repairs may require.

62. Surplus arms and accouterments at a post, which are considered by the commanding officer unnecessary for the service of the post, will, when the number exceeds twenty, of any kind, be reported to the Quartermaster.

## CHANGE OF OFFICERS IN CHARGE OF PROPERTY.

63. When an officer in charge of clothing, etc., at a post, shall be detailed for duty which separates him from the property, and thereby endangers its safe-keeping, his commanding officer will designate another officer to take charge of it and give receipts for the same; but if no officer be present, the commanding officer himself takes charge of the property, receipts for, and is responsible for the same until the return of the officer detailed.

64. An officer in charge of clothing, on being relieved, shall turn over to his successor all the public property for which he is responsible, including the books and blank returns appertaining to the Quartermaster's Department, and his successor shall give him triplicate receipts therefor showing the condition of each article. Two of these receipts, with final returns for the property, will be transmitted without delay, one copy to the Fourth Auditor of the Treasury, and one to the office of the Quartermaster, and the other retained in the possession of the officer relieved for his own protection.

65. The officer relieving another in charge of clothing, etc., should make a careful inspection and inventory of the property, and should, for his own security, request a survey upon such articles as are damaged before giving receipts for the same.

*In receiving property the officer should be careful to see that each article receipted for is actually present and in the condition represented.*

66. When an officer in charge of clothing, or other public property, is relieved, and from any cause there is no time to take an inventory of the property, the relieving officer should give a *qualified* receipt for the property to the officer relieved; that is, he should acknowledge the receipt of the articles, according to the invoice presented to him, *provided* they shall on subsequent inspection be found to correspond in quantity and condition to said invoice.

So soon thereafter as is practicable, the relieving officer should, in the presence of an officer or non-commissioned officer, make an inspection of the property, and if not found in accord with the invoice, he should apply to his commanding officer for a board to take an inventory and report upon the condition of the property turned over to him. This inventory, of which

the report on the condition of the property forms part, should be immediately transmitted, one copy to the Fourth Auditor, one to the Quartermaster, and one to the officer relieved, who will be held to account for any damage or deficiency, through his neglect, found by such board.

67. In case of the death, or suspension from duty, of any officer having charge of clothing, etc., the commanding officer immediately orders a board, to consist, when practicable, of three officers, to make an inventory of the same. A copy of this inventory will be forwarded to the Fourth Auditor, and one to the Quartermaster.

The commanding officer appoints another officer to perform the duties vacated, who will receipt and account for the property as inventoried.

68. Whenever a guard is transferred from a vessel, the officer commanding it will, at the same time, deliver to the officer in charge of clothing, etc., at the station to which the transfer is made, all the public property he may have remaining on hand, triplicate receipts for which will be obtained. So soon as the transfer is completed, the officer making it will transmit to the Fourth Auditor of the Treasury and to the office of the Quartermaster his final returns up to date, supported by proper vouchers, in order to a settlement of his accounts.

69. When an officer is relieved of the charge of public property, *returns* as well as receipts for the same must be sent; the return being the official exhibit of every transaction connected with the property, and the receipts simply vouchers to the return.

70. Every officer and non-commissioned officer who receives public property will be held accountable for the same until his final returns of such property have been received and examined, and upon such examination he will at once be notified of the result from the office of the Quartermaster.



## QUARTERLY RETURNS.

71. ACCOUNTS CURRENT will be kept by all officers having charge of clothing, arms, and accouterments; crediting the Quartermaster's Department with all articles received, and charging it with all issues made. (Form 10.)

72. Two copies of the accounts-current will be made on Forms 4 and 11, and, accompanied by receipt-rolls and by vouchers, as hereinafter described, will be transmitted at the expiration of each fiscal quarter; one copy to the Fourth Auditor of the Treasury direct, and one to the office of the Quartermaster. Fiscal quarters commence and end as follows: First quarter, from January 1 to March 31, inclusive; second quarter, April 1 to June 30, inclusive; third quarter, July 1 to September 30, inclusive; fourth quarter, October 1 to December 31, inclusive. All returns must commence and terminate at these times, except where officers by reason of transfer, or other sufficient cause, have to close their accounts.

Officers at sea, who may not have it in their power to transmit their accounts promptly at the end of the quarter, will be expected to have them made out at that time, and forward them when the first opportunity occurs.

73. The object of making a return is to present, at stated times, an exact account, duly vouched for, of all the property with which an officer is to be debited, and also of all the property with which he is to be credited, that the balance due from him may be known, and a comparison of accounts made, so that if any error exists, it may be remedied in time.

74. Every entry made on the return for which the officer claims a credit must be duly authenticated by a proper voucher.

Where receipts may not have been received in time to transmit with the return, the entry should be accompanied by the officer's certified statement as to the facts, and the receipts forwarded when received. Great care should be used to see that vouchers are free from alterations or erasures.

75. One complete set of vouchers, and of all papers pertaining to his accounts, should be retained by the officer for his own protection.



76. All returns should be made, as far as practicable, upon the blanks furnished by the Quartermaster's Department.

These blanks can always be obtained by timely requisition upon the Quartermaster.

77. When an officer is accountable for property, his first return is due at the termination of the quarter in which the first lot of supplies came into his possession.

If the articles were received at any time within the quarter, the heading of his return will read: — *for part of the quarter ending* —. (Form 4.)

In like manner, where the period of his accountability extends from the first day of a quarter to some day within it, the heading will read similarly.

78. The first step in writing up a return is to fill in the blanks in the heading with official rank, name, post, or vessel, and giving the year, and the last day of the quarter, or fraction of quarter, included in the return.

*Debit side.*

79. In making out the first return due, the articles for which receipts have been given are to be entered on the debit portion in the order of date of reception; and under the head of "*From whom received*" the name of the officer, with his rank, will be written, and the articles entered under the proper heads; and in the column for "*Remarks*" the officer's station will be given. (Form 4.)

In all *subsequent returns*, on the first line under the head of "*From whom received*" must be entered the "*Balance on hand*" from last return, with the date of that return; after which will be given, in the order of date of reception, with name and rank of officer from whom received, all articles that may have been received during the quarter. (Form 11.)

Invoices of all supplies received during the quarter will accompany the copy of the return for the Fourth Auditor. They will be indorsed as indicated by Form 1, and numbered in the order of date of reception; and in the proper columns of the return the date and number of each will be entered. (Form 11.)

80. Where arms and accouterments previously borne on the

credit portion of the return as unserviceable have been repaired during the quarter, they will be taken up on the *debit portion* of the return by repair.

81. Clothing left by deserters, and fit for re-issue, will be taken up on the *debit portion* of the clothing-return.

82. It is the duty of all officers to take up on their quarterly returns any surplus property which may be on hand from any cause, or come into their possession in any other way than those mentioned; and a statement of the circumstances under which the articles came into the officer's possession should accompany the return.

83. The sum of all the articles thus entered on the returns, as described, gives the "*Total to be accounted for*," and it will be entered plainly in figures on the proper line.

*Credit side.*

84. Receipts for arms and accouterments transferred should be indorsed as indicated by Form 5, numbering them according to date; giving the oldest voucher No. 1, the next oldest No. 2, and so on. They should be entered on the credit portion of the return, according to number, noting the date, the number of voucher, (in red ink,) and the name of the person to whom the transfer was made, in the proper columns, and in the column for "*Remarks*" the post or ship to which attached.

In the copy of the return for the Fourth Auditor, the oldest or first voucher to be entered on the *credit portion* of the return will be given a number next to that on the last invoice entered in the debit portion. (Form 11.)

85. Where there is any loss or damage on the part of the marine, the certified statement (Form 6) to accompany the return, for unavoidable loss, will be entered, giving it a number next after that of the last receipt entered.

The certified statement for loss preventable, (Form 7,) where there is any, will next be entered, numbering it after the statement for loss unavoidable, and the total amount of the articles so charged will be entered under the proper heads, and under the head of "*To whom delivered*" will be written "Lost or destroyed," and in the column for "*Remarks*" unavoidable or pre-

ventable, as the case may be. The date will be the number of the quarter.

86. Where drum-heads, drum-cords, etc., have been used for repairs the total will be entered under the proper heads next after the statement of articles charged to the marine, and under the head of "*To whom delivered*," "*Expended*" will be written. The date will be the number of the quarter.

87. Where condemned arms or accouterments have been transferred during the quarter the list will be entered on the return next after the list of expenditures, and under the head of "*To whom delivered*" the name of the officer receipting for the articles will be given; and in the column for "*Remarks*" "*Surveyed and condemned*" will be written.

88. Where articles have been condemned and are still on hand the list will be entered on the return next after the list of articles transferred, if there have been any; if not, next after the list of expenditures, and under the head of "*To whom delivered*" "*Surveyed and condemned*" will be written; and in the column for "*Remarks*," in the copy of the return for the Quartermaster, reference to the transmittal of the report of the survey should be made.

89. In the return for clothing, on the credit portion, should first be entered the sum of all regular issues to the command during the quarter, for which the receipt-roll for regular issues is voucher.

Where there are any extra issues their sum will next be entered, and the receipt-roll for extra issues will be numbered next after the receipt-roll for regular issues.

Next should be entered in the order of date of issue all receipts for clothing issued to persons not of the command.

90. Where condemned clothing has been sold or transferred during the quarter the list will be entered on the return next after the last receipt for clothing issued, and under the head of "*To whom delivered*" will be written, if sold, "*Sold by auction*;" if transferred, the officer's name and rank.

The bill of sale (Form 15) if sold by the officer responsible for the clothing, or the receipts, if transferred, will be his voucher.

91. The total on the credit portion of the returns of all the articles issued, lost, charged against the marine, expended, condemned, or sold, subtracted from the total on the debit portion of all the articles "*To be accounted for*" gives the amount remaining "On hand;" and this amount will be dated on the last day of the quarter and entered on the line next after the articles condemned or sold, if there are any, exhibiting in the copy of the return of arms and accouterments for the Quartermaster the number "*In use by command*" and the number "*In store*."

92. The sum of all the articles so issued, lost, expended, condemned, or sold, and remaining on hand, will be entered on the proper line, and should agree with the "total to be accounted for" on the debit side.

93. Where an officer assigns to a subordinate the duty of preparing the return, he should, before signing it, satisfy himself that it is correctly made. He should see if the balance entered on the last return as on hand is correctly restated in the present return, and, by comparison with his record-book, ascertain if all articles received during the quarter are entered, that the addition in each column is correct, and the totals properly entered.

On the credit portion he should compare the entries of issues, losses, etc., with their respective vouchers; satisfy himself that the balance entered as on hand is correct; that each column is correctly added; and compare the various totals on the credit portion with their corresponding totals on the debit portion, which, if the account is correct, will be found to agree.

#### MINOR DETAILS.

94. The return should be signed legibly on the right hand with full name, and under it the official title.

On the left (see Forms 4 and 11) the name of the post or ship will be given; under it the date, which will be that of the last day of the quarter for which the return is made.

95. All receipts and statements used as vouchers accompanying the return of arms and accouterments should be folded about three and a half inches wide in the direction of the ruled lines, and each will be indorsed as indicated by the forms given.



96. Where issues of clothing have been made to such extent during a quarter as to require two or more receipt-rolls, they will not be gummed together, but numbered in a regular series.

Receipt-rolls will be folded and indorsed as indicated by Form 12, except where it is more convenient to send them in a roll, as is the case at posts where large issues are made.

97. The returns should be folded as indicated by Forms 4 and 11, and indorsed as prescribed.

The words "examined and approved," which appear on some returns, do not affect the responsibility of an officer, and can be omitted.

98. One set of invoices, receipts, certified statements, etc., used as vouchers, should be arranged in the order of numbers, and a paper slip put around them to keep them together, and then put up with the copy of the returns for the Fourth Auditor. In like manner should be arranged a set of receipts, statements, etc., to accompany the copy of the returns for the Quartermaster. (Fig. 1.)

99. In mailing returns, care should be taken to see that all papers connected with them are transmitted in one package.

100. All returns and vouchers rendered to the Treasury and to the Quartermaster's office should be accompanied by a letter of transmittal, (Form 3,) and the word "*Forwarded*" for the commanding officer's signature should be on the letter of transmittal and not on the return.

TREASURY DEPARTMENT,  
SECOND COMPTROLLER'S OFFICE,  
September 25, 1875.

Approved :

J. M. BRODHEAD,  
Comptroller.



## FORMS.

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The following forms are filled up fictitiously, to illustrate the method of keeping accounts and making returns as explained in the preceding instructions.

The mere folding of a return being not unworthy of attention, Forms 4, 11, and 12 are folded as examples.

Where the printed forms are not used, (see par. 76,) to facilitate references, the general arrangement of the articles indicated in the forms given should be observed.

Forms 1, 2, 3, 5, 6, 7, and 15 are to be made out in manuscript, on letter or foolscap paper of regular size.

The rulings in returns and vouchers look better to be in *red* ink.

**Form 1.****FORM OF INVOICE FOR A SIMPLE TRANSFER OF STORES FROM ONE OFFICER TO ANOTHER.**

[Referred to in paragraph 10.]

INVOICE of arms, accouterments, etc., transferred this 9th day of November, 1874, by Capt. R. V., U. S. M. C., at Marine Barracks, Baltimore, Md., to First Lieut. J. B., U. S. M. C., commanding Marine Guard of U. S. S. Ohio.

No. or quantity.	ARTICLES.	Condition when delivered.	Remarks.
50 <sup>4</sup> Fifty .....	Breech-loading muskets, cal. .50..	Good .....	Serviceable.
50 Fifty .....	Bayonets .....	Good .....	
50 Fifty .....	Bayonet-scabbards .....	Worn .....	
3 Three .....	Sergeants' swords .....	Good .....	
2 Two .....	Musicians' swords .....	Good .....	
5 Five .....	Sword-frogs .....	Good .....	Serviceable.
50 Fifty .....	Cartridge-boxes .....	Worn .....	
50 Fifty .....	Cartridge-box belts .....	Good .....	
50 Fifty .....	Waist-belts .....	Good .....	
50 Fifty .....	Waist plates .....	Good .....	
50 Fifty .....	Crescents and straps, (pairs) .....	Good .....	
50 Fifty .....	Knapsacks .....	Good .....	
2 Two .....	Fifes .....	New .....	
2 Two .....	Drums, (complete) .....	New .....	
2 Two .....	Drum-slings .....	Good .....	
3 Three .....	Drum-sticks, (pairs) .....	Good .....	

I CERTIFY that I have this day transferred to First Lieut. J. B., U. S. M. C., commanding marine guard of U. S. S. Ohio, the articles specified in the above list.

R. V.,

Capt. U. S. M. C., in charge of Arms, etc.

[To be made in duplicate: both to be forwarded or delivered to the officer to whom the articles are transferred. He will retain one and forward the other, with his return, to the Fourth Auditor of the Treasury.]

[When supplies are forwarded, this form is varied to suit the case, (par. 10.)]

[Indorsement.]

VOUCHER No. 1.

Part of 4th quarter, 1874.

Invoice of arms, accouterments, &amp;c., transferred by

Capt. R. V., U. S. M. C., at Baltimore, Md.,

to

J. B., 1st Lt. U. S. M. C., U. S. S. Ohio.

**Form 2.**

## REQUISITION.

[Referred to in paragraph 7.]

U. S. S. OHIO,

SIR :

*Baltimore, Md., Dec. 18, 1874.*

There are required, for the use of the Marine Guard of this ship, the following articles of accouterments, etc., viz :

No. or quantity.	ARTICLES.	NUMBER OF EACH SIZE REQUIRED.										
		[In making requisitions for clothing, etc., the sizes wished for should be specified.]										
		1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.
8	Eight.....	Bayonet-scarbards...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1	One.....	Musician's sword....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1	One.....	Sword-frog .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
9	Nine.....	Cartridge-boxes.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
8	Eight.....	Cartridge-box belts ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
6	Six .....	Drum-heads, (batter) ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
6	Six .....	Drum-heads, (snare) ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
6	Six .....	Drum-cords.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
6	Six .....	Drum-snares, (sets) ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3	Three.....	Drum-sticks, (pairs) ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

Respectfully yours,

J. B.,

*First Lieut. U. S. M. C.,**Comdg. Marine Guard.*

Approved and forwarded :

W. S.,

*Capt. U. S. N., Commanding.*

To

\_\_\_\_\_,  
*Ass't Quartermaster U. S. M. C.,*  
*Philadelphia, Pa.*

**Form 3.**

## LETTER OF TRANSMITTAL.

[Referred to in paragraph 100.]

Sir:

U. S. S. OHIO,  
*Baltimore, Md., Dec. 31, 1874.*

I transmit herewith returns of clothing, arms, accouterments, etc., in my charge during part of the 4th quarter of 1874.

I am, respectfully,

Your obedient servant,

J. B.,  
*First Lieut. U. S. M. C.,*  
*Comdg. Marine Guard.*

To

\_\_\_\_\_,  
*Quartermaster U. S. M. C.,*  
*Headquarters, Washington, D. C.*

[IN TRIPLICATE.]

One to Fourth Auditor and one to Quartermaster, with the returns. One to be entered in letter-book.

[Indorsement.]

U. S. S. Ohio.  
 Dec. 31, 1874.

\_\_\_\_\_  
 J. B., 1st Lt. U. S. M. C.

\_\_\_\_\_  
 Transmitting returns  
 of  
 Clothing, arms, &c.,  
 for part of  
 4th quarter, 1874.

\_\_\_\_\_  
 Forwarded.  
 W. S., Capt. U. S. N.,  
 Commanding.



Return of arms and accouterments  
from  
Nov. 9 to Dec. 31,  
part of  
4th quarter of 1874.

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J. B., First Lieut. U. S. M. C.,  
U. S. S. Ohio.

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**Form 4.**

324

[Referred to in paragraphs 72, 73, 94, and 97.]

*RETURN of Arms, Accouterments, etc., in charge of First Lieut. J. B., U. S. M. C., U. S. S. Ohio, for part of the Quarter ending December 31, 1874.*

DATE.	Number of voucher.	FROM WHOM RECEIVED.	Breech-loading muskets, cal. 50.	Musket-slugs.	Bayonets.	Bayonet-scabbards.	SWORDS.			Cartridge-boxes.	Cartridge-box belts.	Waist-belts.	Waist-plates.	Crescents and straps, (pairs.)	Knapsacks.	Haversacks.	Canteens.	Fifes.	DRUMS.							REMARKS.	
							Sergeants'.	Musicians'.	Frogs.										Complete.	Heads, (batter,)*	Heads, (snare,)*	Slings.	Cords.*	Snares, (sets,)*	Sticks, (pairs.)	Stick-carriages.	
Dr.																											
1874.																											
Nov. 9		Capt. R. V.	50		50	50	3	2	5	50	50	50	50	50	50			2	2			2			3		Baltimore, Md.
Dec. 21		Assistant Quartermaster.			8		1	1	9	8										6	6		6	6	3		Philadelphia, Pa.
		Total to be accounted for	50		50	58	3	3	6	59	58	50	50	50	50			2	2	6	6	2	6	6	6		
Cr.		TO WHOM DELIVERED.																									
Nov. 21	1 2 3	1st Serg't H. C.	8		8	8		1	1	8	8	8	8	8	8				1			1			2		U. S. S. Cincinnati.
Part of 4th quarter		Lost	1										1	1	1												Unavoidable.
		Destroyed							1																		Proventable.
		Expended.									10	10									1			1			
Dec. 5		Surveyed and condemned			40	40	2	1	4	40	39	40	40	40	40			2	1			1			1		As per report transmitted on 6th inst.
Dec. 31		In use by guard	40		40																						
Dec. 31		In store	1		2		1		1	1	1	1	1	1	2					5	6		5	6	3		Serviceable.
		Total accounted for	50		50	58	3	3	6	59	58	50	50	50	50			2	2	6	6	2	6	6	6		
On hand, to be accounted for on next return			41		42	40	3	1	5	41	40	41	41	41	42			2	1	5	6	1	5	6	4		In use and in store.
						10				10	10																Condemned.

\* Can be dropped as "expended," without survey, (par. 48.)

I CERTIFY that the above return exhibits a correct statement of the arms, accouterments, etc., in my charge during part of the quarter ending December 31, 1874.

U. S. S. OHIO,  
Baltimore, Md., December 31, 1874.

J. B.,  
First Lieut. U. S. M. C., Comdg. Marine Guard.

NOTE.—Officers will seldom have a greater number of receipts and issues to enter than there are blank lines prepared for them on the printed forms; but when they do, the receipts or issues, as the case may be, can be consolidated into an abstract, ruled in conformity with the return, so that the date, number, name of invoicing or receipting officer, and name and number of articles so received or issued, can all be entered on it.

The sum of all the articles so entered in the abstract, as taken from the total on the bottom line, should be entered in its proper portion of the return, and dated the number of the quarter for which the return is made.

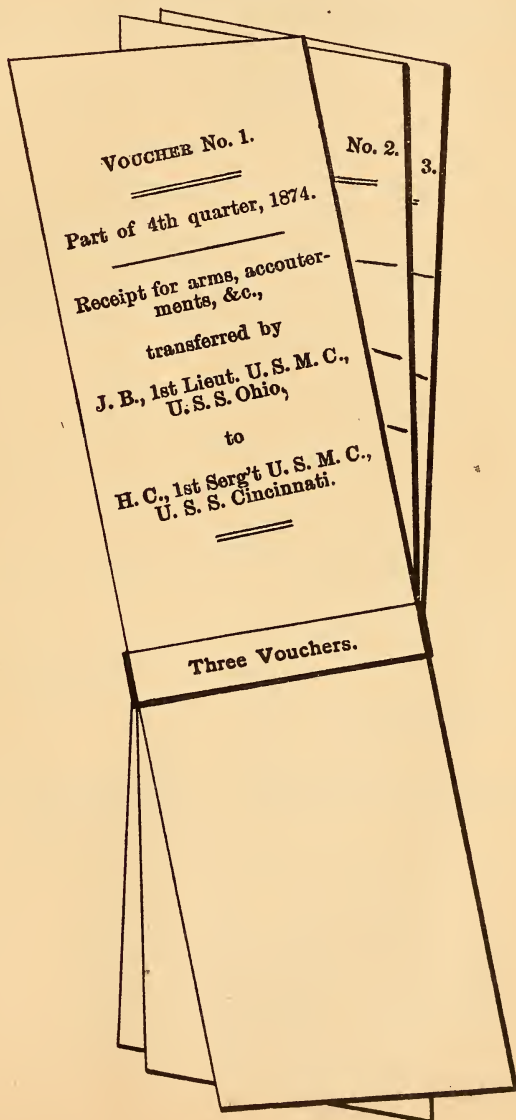




Fig. 1.

## VOUCHERS ARRANGED IN THE ORDER OF NUMBERS.

[Referred to in paragraph 98.]



**Form 5.**

## R E C E I P T .

[Referred to in paragraphs 11 and 84.]

RECEIVED, this 21st day of November, 1874, from First Lieut. J. B., U. S. M. C., the following articles of arms, accouterments, etc., for the use of the Marine Guard, U. S. S. Cincinnati:

No. or quantity.	ARTICLES.	Condition.	Remarks.
8 Eight.....	Breech-loading muskets, cal. .50..	Good .....	Serviceable.
8 Eight.....	Bayonets .....	Good .....	
8 Eight.....	Bayonet-scarbards .....	Worn.....	
1 One.....	Musicians' sword.....	Good .....	Serviceable.
1 One.....	Sword-frog .....	Good .....	
8 Eight.....	Cartridge-boxes .....	Worn.....	
8 Eight.....	Cartridge-box belts.....	Good .....	
8 Eight.....	Waist-belts .....	Good .....	
8 Eight.....	Waist-plates .....	Good .....	
8 Eight.....	Crescents and straps, (pairs).....	Good .....	
8 Eight.....	Knapsacks .....	Good .....	
1 One.....	Drum, (complete) .....	New.....	
1 One.....	Drum-sling .....	Good .....	
2 Two.....	Drum-sticks, (pairs) .....	Good .....	

H. C.,  
First Sergt. U. S. M. C.,  
In charge of Marine Guard.

U. S. S. CINCINNATI,  
Baltimore, Md.

[IX TRIPLICATE.—One to accompany each copy of the return. One to be retained.]

NOTE.—No transfer of property can be made by one officer to another without the approval of the commanding officer.

[Indorsement.]

Voucher No. 1.

Part of 4th quarter, 1874.

Receipt for arms, accouterments, &amp;c., transferred by

J. B., 1st Lt. U. S. M. C.,  
U. S. S. Ohio,

to

H. C., 1st Sergt. U. S. M. C.,  
U. S. S. Cincinnati.

**Form 6.**STATEMENT FOR LOSS OF ARMS AND ACCOUTERMENTS,  
(Unavoidable.)

[Referred to in paragraphs 51 and 85.]

U. S. S. OHIO,  
*Baltimore, Md., Dec. 31, 1874.*

I CERTIFY that on the 24th day of December, 1874, the below-mentioned musket was lost under the following circumstances:

Private J. H., a member of the guard, armed and equipped for post, when about to take his station on port gang-way, had his musket knocked overboard, from his hands, by a block falling from aloft, and it could not be recovered.

J. B.,  
*First Lieut. U. S. M. C.,*  
*Comdg. Marine Guard.*

Approved.

W. S.,  
*Capt. U. S. N., Commanding.*

[IN TRIPPLICATE.]

One with each copy of the return. One to be retained.

[Indorsement.]

VOUCHER No. 2.			
=====			
Part of 4th quarter, 1874.			
Statement of arms, accoutrements, &c., accidentally lost.			
J. B., 1st Lt U. S. M. C., U. S. S. Ohio.			
=====			

3 A C

## Form 7.

STATEMENT FOR LOSS OF ARMS, ACCOUTERMENTS, ETC.,  
(Preventable.)

[Referred to in paragraphs 22, 55, 56, 58, and 85.]

STATEMENT of arms, accouterments, etc., in charge of First Lieut. J. B.,  
U. S. M. C., U. S. S. Ohio, lost or destroyed by neglect, and charged on pay-  
rolls, during part of 4th quarter, 1874.

Date.	NAMES.	Rank.	Articles charged.					How lost or destroyed.	On what pay-roll charged.
			Musician's sword.	Waist-belt.	Waist-plate.	Crescents and straps. (pr.)	Value.		
							Dollars.		
							Conis.		
1874.									
Nov. 23	T. D. ....	Fifer	1	...	...	2	18	Fell overboard through carelessness.	} Quarter ending December 31, 1874.
Dec. 5	A. M. ....	Pvt.	1	1	...	...	80	By desertion .....	
Dec. 20	T. S. ....	Pvt.	...	...	1	1	25	Could not account for them satisfactorily.	
Total amount charged...			1	1	1	1	4	23	

I CERTIFY that the above-enumerated amounts have been charged against the names mentioned, on the pay-roll of this ship, for the quarter ending December 31, 1874.

U. S. S. OHIO,  
December 31, 1874.J. B.,  
First Lieut. U. S. M. C.,  
Comdg. Marine Guard.

[IN TRIPPLICATE.—One with each copy of the return. One to be retained.]

NOTE. — Metallic ornaments, knapsacks, haversacks, &amp;c., in ordinary use by the men, should be charged to them on the pay-rolls when lost or destroyed by their fault, and a copy of the charges entered on the above statement, (par. 22.)

[Indorsement.]

VOUCHER No. 3.

Part of 4th quarter, 1874.

Statement of arms, accouterments, &c., lost or destroyed  
and

Charged on pay-rolls.

J. B., 1st Lt. U. S. M. C.,  
U. S. S. Ohio.



**Form 8.**

## BOARD OF SURVEY.

[Referred to in paragraph 42.]

SIR: U. S. S. OHIO,  
Baltimore, Md., Dec. 4, 1874.

I respectfully request that a survey be ordered on the following articles in my charge, which I believe to be unserviceable.

Very respectfully,  
Your obedient servant,

Captain W. S., U. S. N.,  
Comdg. U. S. S. Ohio.

J. B.,  
First Lieut. U. S. M. C.,  
Comdg. Marine Guard.

---

LIST OF ARTICLES REFERRED TO ABOVE.

- (10) Ten bayonet-scabbards.
- (10) Ten cartridge-boxes.
- (10) Ten cartridge-box belts.

**Form 8**—Continued.

GENTLEMEN:

U. S. S. OHIO,  
*Baltimore, Md., Dec. 4, 1874.*

You will hold a strict and careful survey on the articles mentioned in the accompanying request, and report to me, in triplicate, their condition.

If, in your judgment, they are unserviceable, you will state the particulars in which they are so, and the probable cause; and if there is any reason to believe that proper care has not been taken for their preservation, you will state in whose charge the articles were when damaged and the amount necessary to be assessed to cover such damage.

You will also recommend what disposition should be made of the articles surveyed.

Respectfully, yours,

W. S.,  
*Capt. U. S. N., Commanding.*Lieut. Comdr. G. C., *U. S. N.*Lieut. B. E., *U. S. N.*Master A. O., *U. S. N.*

**Form 8**—Continued.

[Referred to in paragraph 43.]

SIR: U. S. S. OHIO,  
Baltimore, Md., Dec. 5, 1874.

In obedience to your order of the 4th inst., we have held a strict and careful survey on the articles mentioned therein, and find as follows, viz:

That the ten (10) bayonet-scabbards, ten (10) cartridge-boxes, and ten (10) cartridge-box belts look much worn, and, in their present condition, are unserviceable. Some of the scabbards are without their metallic tips; the covers of the boxes are badly bent, and in some cases broken; and the belts appear much worn at the edges and ends.

After a careful examination of the facts as shown by evidence, the Board are of the opinion that the articles have been in use many years, that due care has been taken for their preservation, and that no blame can be attached to First Lieut. J. B., U. S. M. C., in charge of the articles.

The Board being of the opinion that many of the scabbards and boxes can be repaired, and that suitable waist-belts can be made from the cartridge-box belts, recommend that all the articles be turned over to the Quartermaster's Department of the Marine Corps.

Respectfully,

Your obedient servants,

G. C., *Lieut. Comdr. U. S. N.*

B. E., *Lieut. U. S. N.*

A. O., *Master U. S. N.*

Capt. W. S., *U. S. N.*,  
*Comdg. U. S. S. Ohio.*

Approved:

W. S., *Capt. U. S. N.*,  
*Commanding.*

[TO BE MADE IN TRIPPLICATE.]

One to be sent to the Quartermaster immediately after the survey. One to the Fourth Auditor with the return. One to be retained by the officer asking the survey.

Indorsement for Form 8.

VOUCHER No. —.\*

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Part of 4th quarter, 1874.

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Report of Survey  
on  
Articles of Accouterments  
in charge of  
J. B., First Lieut. U. S. M. C.,  
U. S. S. Ohio.

---

  
Ordered by  
Capt. W. S., U. S. N.,  
Commanding.

---

\* Number for entry in the copy of the return  
for the Fourth Auditor.



## Form 9.

[Referred to in paragraph 24.]

TABLE specifying the allowance of Clothing to enlisted men of the Marine Corps,  
apportioned for each year respectively.

ARTICLES.	FOR EACH YEAR.					Total in five years.	
	1st.	2d.	3d.	4th.	5th.		
Full-dress hat.....	1					1	
Pompons .....	1		1			2	
CAPS.....	{ Undress.....	1	1		1	3	
	{ Fatigue .....	1	1		1	4	
	{ Ornaments* .....						
COATS .....	{ Full-dress.....	1	1			2	
	{ Undress.....	1	1		1	3	
Epaulet bullion, (sets).....	1		1			2	
Fatigue-jackets .....	1	1	1	1	1	5	
Overcoat .....	1					1	
FIELD-MUSIC. {	Full-dress coats .....	1	1			2	
	Boys' Jackets. {	Full-dress .....	1	1		2	
		Undress .....	1	1		1	3
Gloves, (pairs).....	4	4	4	4	4	20	
TROUSERS.... {	Woolen .....	2	2	1	2	1	8
	Linen .....	3	1	2	1	1	8
SHIRTS..... {	Flannel .....	2	2	2	2	2	10
	Linen .....	3	2	2	2	2	11
Drawers, (pairs).....	2	2	2	2	2	10	
Socks, (pairs).....	2	2	2	2	2	10	
Shoes, (pairs).....	4	4	4	4	4	20	
Blankets.....	1			1		2	

\* One ornament is allowed with each cap. Any issued in excess of that allowance will be charged as "extra."

NOTE.—When clothing is issued gratuitously to replace that destroyed to prevent contagion, (par. 39,) the issues should in no case exceed the actual necessity of the men. It is not intended to replace every article lost—*only such as may be necessary for their health and comfort*; and such issues will be of clothing in kind, not payment of money. (See Dec. 2d Compt., sect. 490.)



Dr. , with the Quartermaster

TO WHOM DELIVERED.	
(1st)	To the command.....
	do.....
	Sold by auction.....
	By bal. on hand carried down.....
	Total accounted for.....
(2d)	.....
	Total accounted for.....
(3d)	.....
	Total accounted for.....
(4th)	.....
	Total accounted for.....

predecessor's the closure on the op









Return of Clothing  
for the  
1st quarter of 1875.

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Captain R. V., U. S. M. C.,  
Marine Barracks, Baltimore, Md.

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**Form 11.**

41 B

[Referred to in paragraphs 72, 79, 84, 94, and 97.]

**RETURN of Clothing, etc., in charge of Capt. R. V., U. S. M. C., at Marine Barracks, Baltimore, Md., for the Quarter ending March 31, 1875.**

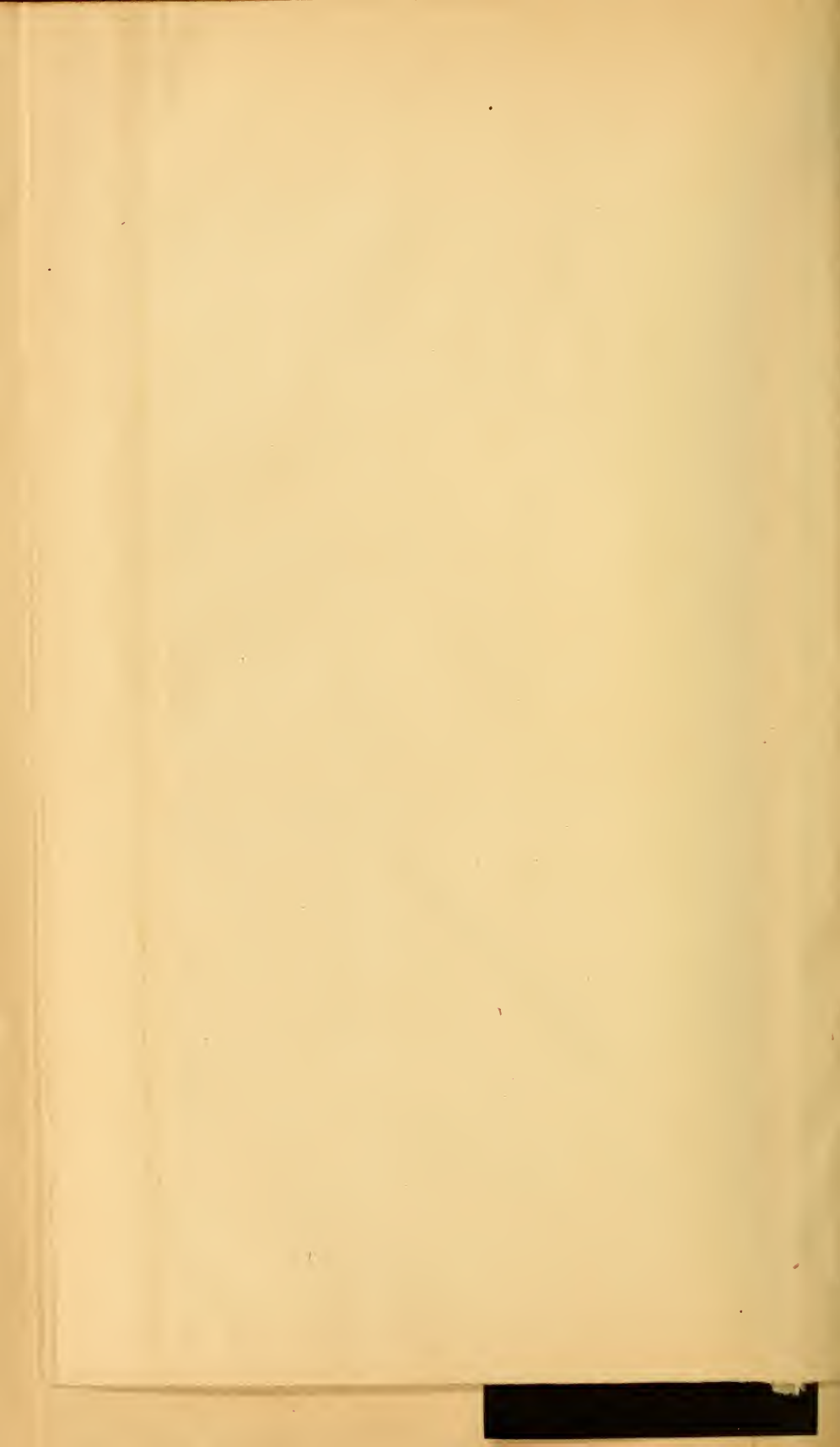
DATE.	Number of voucher.	FROM WHOM RECEIVED.	Full-dress hats.	Devices and shields.	Pompoms.	CAPS.			COATS.		Epaulet bullion, (sets.)	Fatigue-jackets.	Overcoats.	FIELD-MUSIC.				Gloves, (pairs.)	TROUSERS.			SHIRTS.			Drawers, (pairs.)	Socks, (pairs.)	Shoes, (pairs.)	Blankets.	Accountability instructions.	REMARKS.
						Undress.	Fatigue.	Ornaments.	Full-dress.	Undress.				Full-dress coats.	Boys' Jackets.		Woolen.		Linen.	Flannel.	Linen.									
															Full-dress.	Undress.	Wetted.					Plain.								
<b>Dr.</b>																														
1875.																														
January 1.....		Balance on hand from December 31, 1874.....	60	.....	60	60	.....	60	30	60	30	10	70	4	.....	.....	.....	.....	.....	50	50	35	70	70	30	50	40	2	Condemned Dec. 6, 1874. U. S. S. Ohio.	
January 1.....		do.....do.....																	10	10		10								
February 14.....	1	First Lieut. J. B.....							5											5		5								
		Total to be accounted for.....	60	.....	60	60	.....	60	35	60	30	10	70	4	.....	.....	.....	.....	60	65	35	85	70	30	50	40	2			
<b>Cr.</b>																														
		TO WHOM DELIVERED.																												
1st quarter.....	2	To the command.....				1			2											2					2				Regular issues. Extra issues. As per bill of sale.	
Do.....	3	do.....																	1											
March 4.....	4	Sold by auction.....																	10	10		10								
March 31.....		Balance on hand.....	60	.....	60	59	.....	60	33	60	30	10	70	4	.....	.....	.....	.....	47	55	35	75	70	28	48	40	2			
		Total accounted for.....	60	.....	60	60	.....	60	35	60	30	10	70	4	.....	.....	.....	.....	60	65	35	85	70	30	50	40	2			
On hand, to be accounted for on next return.....			60	.....	60	59	.....	60	33	60	30	10	70	4	.....	.....	.....	.....	47	55	35	75	70	28	48	40	2			

I CERTIFY that the above return exhibits a correct statement of the clothing, etc., in my charge during the quarter ending March 31, 1875.

MARINE BARRACKS,  
Baltimore, Md., March 31, 1875.

R. V.,  
Capt. U. S. M. C., in charge of Clothing, etc.

NOTE.—The device and shield for the full-dress hat is not to be issued as part of the clothing allowance, but will be served out "on charge," like knapsacks, etc.





VOUCHER No. 2.

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1st quarter, 1875.

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Receipt-roll for regular issues.

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Captain R. V., U. S. M. C.,  
Marine Barracks, Baltimore, Md.

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RECEIPT-ROLL FOR REGULAR ISSUES.

[Referred to in paragraphs 21 and 96.]

WE, the undersigned, United States Marines, acknowledge to have received from Capt. R. V., U. S. M. C., in charge of Clothing at Marine Barracks, Baltimore, Md., during the quarter ending March 31, 1875, the articles of Clothing to which our names are affixed.

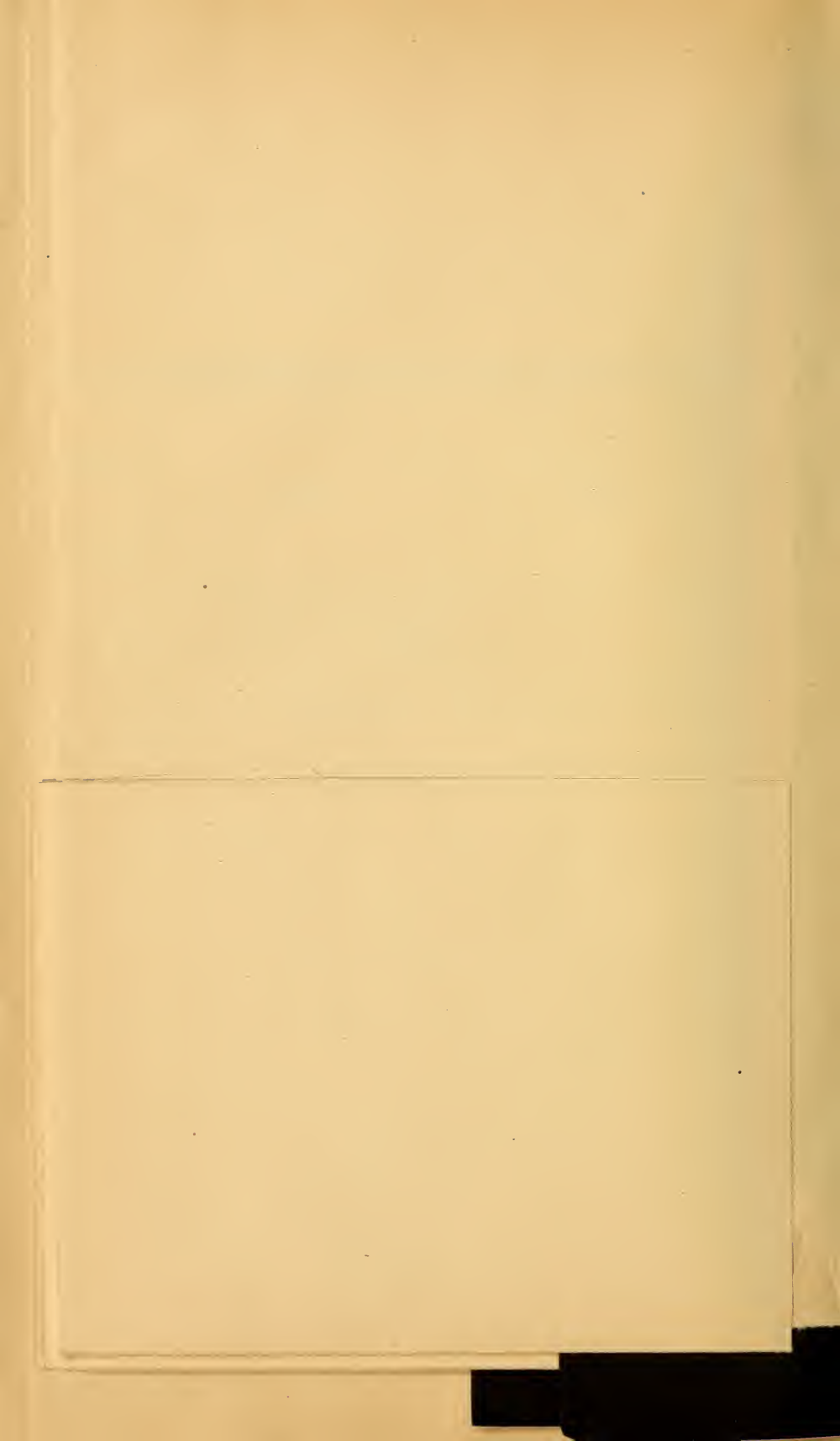
NAMES.	RANK.	DATE OF ENLISTMENT.			Full-dress hats.	Pompons.	CAPS.			COATS.		Epaullet bullion, (sets.)	Fatigue-jackets.	Overcoats.	FIELD-MUSIC.				Gloves, (pairs.)	TROUSERS.			SHIRTS.		Drawers, (pairs.)	Socks, (pairs.)	Shoes, (pairs.)	Blankets.	SIGNATURES.	WITNESSES.	REMARKS.
		MONTH.	DAY.	YEAR.			Undress.	Fatigue.	Ornaments.	Full-dress.	Undress.				Full-dress coats.	Boys' Jackets.		Woolen.		Linen.	Flannel.	Linen.									
																Full-dress.	Undress.	Wetted.					Plain.								
A. B. ....	Sergeant.....	Mar.	10	1870	==	==	==	==	==	1	==	==	==	==	==	==	==	==	==	==	==	==	==	==	==	==	A. B. ....	L. A., 1st Lieut. U. S. M. C. ....	Discharged March 10, 1875.		
C. D. ....	Corporal.....	Oct.	19	1870	==	==	==	==	==	1	==	==	==	==	==	==	==	==	1	==	==	==	==	==	==	==	C. D. ....	O. B., Sergeant U. S. M. C. ....	Transferred to U. S. S. Ohio March 15, 1871.		
E. F. ....	Private.....	Aug.	30	1871	==	==	1	==	==	==	==	==	==	==	==	==	==	==	1	==	==	==	==	==	==	==	E. + F. .... his mark.	L. A. ....			
Total issued* .....	.....						1			2									2												

\* When there is more than one receipt-roll, a summary should be made on the last roll used, exhibiting the total on each roll and the "Total issued."

I CERTIFY that the above receipt-roll is correct, and that the clothing has been charged to the men to whom it was issued.

R. V.,  
Capt. U. S. M. C., in charge of Clothing, etc.

NOTES.—When issues are made to the men, the officer in charge of clothing should be personally present and see that the number of the size issued conforms to the size of the man. The number of the articles issued will be entered in the proper places in the clothing-account book and on the receipt-rolls before they are signed. When no issues have been made, blank spaces will be filled thus ==  
A witness should annex his official title to his signature, as evidence of his competency to witness the receipt-roll. The officer making the issues and responsible for the supplies is not a competent witness; neither is a private soldier a competent witness to the receipt-roll. The issues in cases not witnessed should be authenticated by affidavit, setting forth the cause of the irregularity and in verification of the issues as charged. Clothing charged to enlisted men, and not receipted for at the time of issue, should be accounted for by affidavit, setting forth the reasons why their signatures were not obtained.







## Form 13.

## RECEIPT-ROLL FOR EXTRA ISSUES.

[Referred to in paragraphs 24 and 25.]

WE, the undersigned, United States Marines, acknowledge to have received from Capt. R. V., U. S. M. C., in charge of Clothing at Marine Barracks, Baltimore, Md., during the quarter ending March 31, 1875, the articles of Clothing to which our names are affixed.

NAMES.	RANK.	DATE OF ENLISTMENT.			CAPS.	COATS.		FIELD-MUSIC.			TROUSERS.			SHIRTS.		Socks, (pairs.)		Shoes, (pairs.)		Money-value.		SIGNA-TURES.	WITNESS.	REMARKS.
		MONTH	DAY.	YEAR.		Undress.	Ornaments.	Fatigue.	Full-dress.	Undress.	Boys' Jackets.	Gloves, (pairs.)	Wetted.	Plain.	Linen.	Flannel.	Linen.	24c.	\$1.75	Dollars.	Cents.			
E. F. ....	Private.	Aug.	30	1871	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	L. A., 1st Lt. U. S. M. C.	
G. H. ....	do	do	23	1872	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	his E. + F. mark. G. H. ....	
Total amount issued and charged.					.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....		

I CERTIFY that the above-enumerated amounts have been charged against the names mentioned on the pay-roll of this garrison for the quarter ending March 31, 1875.

G. L.,  
1st Lt. U. S. M. C.  
Major U. S. M. C.,  
Comdg. Post.

VOUCHER No. 3.  1st quarter, 1875.  Receipt-roll for extra issues. Capt. R. V., U. S. M. C., Marine Barracks, Baltimore, Md.	[Indorsement.]
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**Form 14.**

INDIVIDUAL REQUISITION AND RECEIPT BOOK.

[Referred to in paragraph 33.]

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*Private E. F., U. S. M. C.*

*Third Enlistment, August 20, 1871.*

506.

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INSTRUCTIONS TO BE FOUND ON INSIDE OF COVER OF  
REQUISITION AND RECEIPT BOOK.

1. Immediately on receiving his requisition-book, the soldier should enter into the recapitulation-table an account of all the regular issues which appear charged against him on the books of the officer in charge of clothing at his station; and thereafter, at the end of every quarter of his enlistment, should be entered the articles required and received during the quarter, *always exercising the greatest care to enter articles under their proper heads.*

2. Before entering a requisition, he will ascertain from the officer in charge of clothing if the *number* and *size* of the articles he requires are in the store-room and will be issued to him. If the articles can be obtained, he will enter his requisition and receipt, according to form given. Where a soldier cannot write, he will call upon some comrade, other than the non-commissioned officer or private connected with the clothing-room, to enter his requisition for him and to witness "*his mark.*"

3. *But one article shall be entered on any one line*, and the number shall be stated in words as well as in figures.

4. The first entry shall be made on the line *next after* the one on which the requisition and receipt is completed; the next entry on the line following, and so on, *leaving no blank lines*, until all the articles required are entered, when the requisition and receipt will be signed *on the line next after the last article entered.*

5. When "*extra*" articles are required, the usual requisition and receipt will be entered and signed, and on its face the word "*Extra*" will be written.

6. Should an error be made in entering the number or kind of any article, the requisition will not be signed, but will be marked "*Void*" on its face, and a fresh requisition entered and duly signed as described.

7. NO ERASURES, ALTERATIONS, OR INTERLINEATIONS WILL BE ADMISSIBLE IN THE REQUISITION AND RECEIPT BOOK UNDER ANY CIRCUMSTANCES WHATSOEVER. *Every soldier should remember that it is to his interest to take care that his book is at all times correctly, neatly, and securely kept.*

## CLOTHING REQUISITIONS AND RECEIPTS.

Required and received, this 5th day of January, 1875, of Captain R. V.,  
U. S. M. C., in charge of clothing at Baltimore, Md.—

- (1) One undress-cap.
- (1) One pair woolen trousers.

Witness:

C. C., *Private U. S. M. C.*

his  
E. + F., *Private U. S. M. C.*  
mark.

Required and received, this 20th day of March, 1875, of Captain R. V.,  
U. S. M. C., in charge of clothing at Baltimore, Md.—

- |         |  |                               |
|---------|--|-------------------------------|
| "Yold." |  | (1) One pair woolen trousers. |
|         |  | (1) One pair socks.           |
|         |  | (1) One pair socks.           |

Required and received, this 20th day of March, 1875, of Captain R. V.,  
U. S. M. C., in charge of clothing at Baltimore, Md.—

- |          |  |                               |
|----------|--|-------------------------------|
| "Extra." |  | (1) One pair woolen trousers. |
|          |  | (1) One pair socks.           |
|          |  | (1) One pair shoes.           |

Witness:

R. S. H., *Private U. S. M. C.*

his  
E. + F., *Private U. S. M. C.*  
mark.

RECAPITULATION.  
(FOR REGULAR ISSUES ONLY.)

CLOTHING.		CAPS.				COATS.		FIELD-MUSIC.				TROUSERS.			SHIRTS.																																																																																												
		Full-dress hats. Pompous. Undress. Fatigue. Ornaments.				Full-dress. Undress.		Epaulet bullion, (secs.) Fatigue-jackets. Overcoats.		Full-dress coats. Full-dress. Undress.		Boys' Jackets. (Gloves, (pairs.)) Woolen.		Woolen. Wetted. Plain. Linen.		Flannel. Linen.		Drawers, (pairs.) Socks, (pairs.) Shoes, (pairs.) Blankets.																																																																																									
ALLOWANCE.		1st year.	2d year.	3d year.	4th year.	5th year.	Total.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
1st year.	2d year.	3d year.	4th year.	5th year.	Total.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100		
1st yr.	2d yr.	3d yr.	4th yr.	5th yr.	Total.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100		
1st yr.	2d yr.	3d yr.	4th yr.	5th yr.	Total.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100		
1st yr.	2d yr.	3d yr.	4th yr.	5th yr.	Total.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100		
1st yr.	2d yr.	3d yr.	4th yr.	5th yr.	Total.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100		
1st yr.	2d yr.	3d yr.	4th yr.	5th yr.	Total.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100		
1st yr.	2d yr.	3d yr.	4th yr.	5th yr.	Total.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100		
1st yr.	2d yr.	3d yr.	4th yr.	5th yr.	Total.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100		
1st yr.	2d yr.	3d yr.	4th yr.	5th yr.	Total.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100		
1st yr.	2d yr.	3d yr.	4th yr.	5th yr.	Total.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100		
1st yr.	2d yr.	3d yr.	4th yr.	5th yr.	Total.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100		
1st yr.	2d yr.	3d yr.	4th yr.	5th yr.	Total.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100		
1st yr.	2d yr.	3d yr.	4th yr.	5th yr.	Total.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100		
1st yr.	2d yr.	3d yr.	4th yr.	5th yr.	Total.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100		
1st yr.	2d yr.	3d yr.	4th yr.	5th yr.	Total.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100		
1st yr.	2d yr.	3d yr.	4th yr.	5th yr.	Total.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22</																																																																																



**Form 15.****ACCOUNT-SALES.**

[Referred to in paragraphs 50 and 90.]

**ACCOUNT-SALES** of *Marine Clothing sold by public auction at Marine Barracks, Baltimore, Md., under the direction of Major G. L., U. S. M. C., on March 4, 1875, (being deserters' clothing condemned.)*

No. or quantity.	ARTICLES.	Purchaser.	Amount.
(10) Ten .....	Woolen trousers, plain.....	Messrs. F. & S.....	\$4 50
(10) Ten .....	Linen.....do .....	.....do .....	3 00
(19) Ten .....	Linen shirts .....	.....do .....	2 00
	Less 6 % commission = \$0.57.....		9 50
	Net proceeds .....		57
			8 93

I CERTIFY that the above account-sales is correct.

S. S., Auctioneer.

MARINE BARRACKS,  
Baltimore, Md., March 6, 1875.

I CERTIFY that the above-enumerated articles were sold by public auction, as above stated, pursuant to directions from the Quartermaster, and the amount received therefrom, after deducting the expenses of the sale, (the voucher for which is filed herewith,) transmitted this day to \_\_\_\_\_, Quartermaster, U. S. M. C.

G. L.,  
Major U. S. M. C.,  
Comdg. Post.

**NOTES.**

To be in triplicate. One, with net proceeds, sent by next mail to Quartermaster; one to Fourth Auditor, with the return, and one to be retained by officer.

An account, in this form, should be prepared at every sale of public property.

"Government employes and soldiers employed as auctioneers are not entitled to any fees in the latter capacity." Dec. Second Compt., sec. 848.

[Indorsement.]

VOUCHER No. 4.

• 1st quarter, 1875.

Account-sales of Clothing.

Capt. R. V., U. S. M. C.,  
Marine Barracks,  
Baltimore, Md.



## Form 17.

[Referred to in paragraph 30.]

CLOTHING-ACCOUNT of A. B., Sergeant U. S. M. C., under the command of Major G. L., U. S. M. C., (to be discharged.)

## NUMBER OF REQUISITION-BOOK, 48.

DATE OF ENLISTMENT.			REMARKS.																			
MONTH.	DAY.	YEAR.	Full-dress hats.	Pompoms.	CAPS.			COATS.	Epanlet bullion, (sets.)	Fatigue-jackets.	Overcoats.	FIELD-MUSIC.			TROUSERS.		SHIRTS.		Drawers, (pairs.)	Socks, (pairs.)	Shoes, (pairs.)	Blankets.
					Undress.	Fatigue.	Ornaments.					Full-dress.	Undress.	Boys' Jackets.	Woollen.	Wetted.	Plain.	Linen.				
Mar.	10	1870																				
Total issued.....			1	1	2	2	2	2	2	2	1											
NOTE.—Articles included in the above account that have been issued, and are accounted for in a second statement submitted to the Quartermaster's Office.																						

I CERTIFY that the above account, which I have carefully compared with the receipts of Sergeant A. B., is correct.

R. V., Capt. U. S. M. C.,  
*In charge of Clothing.*

MARINE BARRACKS,  
Baltimore, Md., March 6, 1875.

## Form 18.

## PRICE-LIST OF SPRINGFIELD BREECH-LOADING RIFLE MUSKET.

[Referred to in paragraph 57.]

MODEL 1863, CAL. .50.

COMPONENTS.	Cost of each part.	COMPONENTS.	Cost of each part.
Stock, (wood part) .....	\$1 68	Breech-screw .....	\$0 30
Tip .....	11	Barrel, complete .....	7 77
Tip-screw .....	02	Tang-screw .....	03
Ramrod-stop. { Upper .....	22	Upper band .....	24
{ Lower .....	02	Upper-band swivel .....	10
Band-springs, two (each six cents) .....	12	Upper-band-swivel screw .....	02
Ramrod-spring .....	05	Upper band, complete .....	37
Ramrod-spring pin .....	.005	Lower band .....	23
Side-screw washers, two, (each two cts.) .....	04	Lock-plate .....	47
Butt-plate .....	30	Main-spring swivel .....	09
Butt-plate screws, two, (each two cents) .....	04	Main-spring-swivel rivet .....	01
Stock, complete .....	2 64	Hammer .....	46
Guard-plate .....	26	Tumbler .....	32
Guard-bow .....	30	Tumbler-screw .....	03
Guard-bow swivel .....	10	Bridle .....	20
Guard-bow-swivel screw .....	02	Bridle-screw .....	02
Guard-bow nuts, two, (each two cents) .....	04	Sear .....	18
Trigger .....	15	Sear-screw .....	02
Trigger-screw .....	02	Sear-spring .....	14
Guard, complete .....	96	Sear-spring screw .....	02
Guard-screws, two, (each 2½ cents) .....	05	Main-spring .....	32
Rear-sight base .....	30	Lock, complete .....	2 37
Rear-sight leaf .....	38	Side-screws, two, (each three cts.) .....	06
Rear-sight-leaf screw .....	02	Ramrod .....	90
Rear-sight-leaf slide .....	14	Bayonet .....	1 50
Rear-sight spring .....	02	Bayonet-clasp .....	17
Rear-sight-joint screw .....	02	Bayonet-clasp screw .....	02
Rear-sight-base screw .....	03	Bayonet, complete .....	1 75
Rear-sight, complete .....	94		
Barrel .....	2 89	Musket, complete .....	21 63
Receiver .....	1 73		
Extractor .....	24	APPENDAGES.	
Hinge-pin .....	19		
Ejector-spring .....	06	Screw-driver .....	38
Ejector-spring spindle .....	03	Spring-vise .....	29
Ejector-stud .....	04	Tumbler and band-spring punch .....	16
Cam-latch.... \$0 24		Tompson .....	02
Breech-block cap 08			
Cam-latch { complete. } \$0 60			
Thumb-piece... 28			
Breech-block .....	1 31		
Breech-block-cap screw .....	02		
Firing-pin .....	13		
Firing-pin spring .....	02		
Firing-pin screw .....	03		
Cam-latch spring .....	03		

\* Complete.

**Form 19.**

[Referred to in paragraph 27.]

**CIRCULAR-LETTER.**

HEADQUARTERS MARINE CORPS,  
 QUARTERMASTER'S OFFICE,  
 Washington, D. C., ——— —, 18—.

SIR:

The accompanying statement of the price of clothing and the prices at which accouterments, etc., will be charged in case of loss or damage, from ——— —, ———, until ——— —, ———, is forwarded to you for your information and guidance.

I am, very respectfully,  
 Your obedient servant,

—————, ———,  
 Qr. Mr. M. C.

To ——— ———,  
 —————  
 —————  
 —————



**Form 19—Continued.**

STATEMENT of the price at which Clothing for the Marine Corps will be issued from ——— —, ———, until ——— —, ———, and the prices at which Accouterments, etc., will be charged in case of loss or damage.

[For price-list of musket and components, see Form 13, Accountability Instructions.]

CLOTHING, ETC.	PRICE.		ACCOUTERM'TS, ETC.	AMOUNT.	
	Dolls.	Cts.		Dolls.	Cts.
Full-dress hat.....			Musket-sling.....		
Device and shield.....			Bayonet-scabard.....		
Pompon.....			SWORD { Sergeants'..... Musicians'..... Frog.....		
CAP..... { Undress..... Fatigue..... Ornament.....					
			Cartridge-box.....		
COAT..... { Full-dress..... Undress.....			Cartridge-box belt.....		
			Waist-belt.....		
Epaulet bullion, (set).....			Waist-plate.....		
Fatigue-jacket.....			Crescents and straps, (pair of).....		
Overcoat.....			Knapsack.....		
FIELD-MUSIC. { Full-dress coat..... Boys' Jacket.. { Full-dress..... Undress..			Haversack.....		
			Canteen.....		
			Fife.....		
Gloves, (pair of).....			DRUM. { Complete..... Head, (batter).. Head, (snare).. Sling..... Cord..... Snares, (set).. Sticks, (pair of).. Stick-carriage..		
TROUSERS.... { Woolen..... { Welled.. Plain..					
SHIRT..... { Flannel..... Linen.....					
Drawers, (pair of).....					
Socks, (pair of).....					
Shoes, (pair of).....					
Blanket.....					

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# APPENDIX.

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## A.

## CIRCULAR RELATIVE TO THE PAY OF ENLISTED MEN OF THE MARINE CORPS.

TREASURY DEPARTMENT,  
Fourth Auditor's Office, April 25, 1874.

The annexed pay-table of enlisted men of the Marine Corps is issued for the guidance of disbursing officers of the Navy, and they are particularly enjoined to acquaint themselves with the same, to avoid errors and suspensions in their accounts, as no credit to marines above the minimum rate per month will be allowed, unless verified by giving the date of *first* enlistment as well as that of the subsequent enlistment on which the marine is now serving.

Pay-officers should particularly observe that all transfers of marines to and from their vessels or stations contain the above-mentioned data, and, when wanting, they should immediately require the proper information of the officer making the transfer. Authority of the Paymaster of the Marine Corps unaccompanied by dates of first and last enlistment will not be regarded as sufficient.

W. B. MOORE,  
Acting Auditor.

Approved:  
J. M. BRODHEAD,  
Comptroller.

PAY of enlisted men of the United States Marine Corps, under act of May 15, 1872.

[Retained pay not included in amount given below.]

RANK.	First enlistment.*	Re-enlisted pay.†	First re-enlistment.‡	Second re-enlistment.‡	Third re-enlistment.‡	Fourth re-enlistment.‡
		Class 3.	2d five years.	3d five years.	4th five years.	5th five years.
Quartermaster-sergeant .....	\$23	\$25	\$27	\$28	\$29	\$30
Sergeant-major .....	23	25	27	28	29	30
Orderly-sergeant .....	22	24	26	27	28	29
Sergeant .....	17	19	21	22	23	24
Corporal .....	15	17	19	20	21	22
Drummers and fifers .....	13	15	17	18	19	20
Privates .....	13	15	17	18	19	20

\* These rates are due marines serving in a first term of enlistment and to those who have served a previous term or terms without ever re-enlisting, under provisions of act of August 4, 1854. The same rate is payable for each year of first term. The increase provided by section 2, act May 15, 1872, for third, fourth, and fifth year, is treated as retained pay, due only upon discharge.

† These rates are due marines who, having heretofore re-enlisted under act of August 4, 1854, have since been honorably discharged and are serving a new term of enlistment. They apply to those men in service July 1, 1872, or any who may enlist after that date, but who are precluded from the benefits of the above-mentioned act by having allowed a longer period than one month to elapse between subsequent enlistments.

‡ These rates are due marines who are serving in first, second, third, or fourth continuous terms of re-enlistment under provisions and with benefits of act of August 4, 1854.

B.

Form giving data required by Circular A.

## TRANSFER PAY-ROLL OF MARINE GUARD.

*(In duplicate.)*

FROM U. S. SHIP OHIO, 1st RATE, TO U. S. MARINE BARRACKS, BALTIMORE, MD.

Pay-number.	NAME.	Rank or rating.	Expiration of settlement.		Pay per annum or month.		Balance unpaid.		Balance overpaid.		Date of enlistment.		Term of enlistment.	SIGNATURES.	SIGNATURE OF WITNESS
			Dolls.	Cts.	Dolls.	Cts.	Dolls.	Cts.	Dolls.	Cts.	Year and day of month.	Years			
1	C. S. ....	Sergt. ....	24	00	Paid in full to	Sept. 28	1875 ..				1st enlistment, Sept. 23, '54; re-enlistment, Dec. 27, '60; 1st enlistment, Aug. 28, '69; re-enlistment, Sept. 9, '73, 1871.			C. S. ....	C. O.
2	D. T. ....	do ....	21	00	71	58								D. T. ....	C. O.
3	E. U. ....	Corp. ....	15	00	39	11					August 15			E. U. ....	C. O.
4	F. V. ....	do ....	15	00	40	90					1873.			F. V. ....	C. O.
5	G. W. ....	Drum. ....	13	00	29	26					July 25			G. W. ....	C. O.
6	H. X. ....	Pifer. ....	13	00	23	55					September 10			H. X. ....	C. O.
7	I. Y. ....	Pvt. ....	17	00	43	04					July 5			I. Y. ....	C. O.
8	J. Z. ....	do ....	13	00	30	98					1st enlistment, Dec. 16, '69; re-enlistment, Dec. 16, '73, 1873.			J. Z. ....	C. O.

U. S. S. Ohio, Baltimore, Md., Sept. 28, 1875.

Approved:

W. S.,  
Capt. U. S. N., Commanding.C. B. A.,  
Paymaster, U. S. N.

## C.

## RULES RELATIVE TO THE COMPUTATION OF TIME IN MAKING PAYMENTS.

[Circular.]

TREASURY DEPARTMENT,  
SECOND COMPTROLLER'S OFFICE,  
*Washington, September 1, 1863.*

The rules for the computation of time in making payments to employés of the Government having been so construed as in many cases to operate unjustly against the Government, the following have been adopted and will be observed, when applicable, in all payments made after the 1st day of October, 1863.

1. The law providing compensation having ignored unequal durations of months by allotting the same pay to each, and the pay-tables having, for convenience, subdivided each month's pay into thirty equal parts, thus paying in twelve months of thirty days each the full salary provided by law for the entire year, the months should be assumed, in computing pay, as they are by the law, to be of equal length, any other duration than thirty days being ignored.

2. To conform with the foregoing, and in order to save the trouble and delay of four distinct calculations of monthly pay, in hereafter computing the time of service of Government officers and employés, thirty days will be assumed as the length of each and every month in the year.

3. For any full month's service performed by persons employed by the Government at a stipulated monthly rate of compensation, (or yearly salary, if paid in installments,) payments will be made at such stipulated monthly rate, without regard to the number of days the months paid for may contain.

4. In cases when the service *commences* on an intermediate day of the month, and thus embraces only a fractional part thereof, thirty days will be assumed to constitute the entire duration of such month, whether the calendar length thereof be 28, 29, 30, or 31 days, and pay will be computed accordingly.

5. When the service *terminates* at an intermediate day of the month, and hence embraces but a fractional part thereof, the whole number of days during which service was rendered in such fractional part of a month will be allowed in making payments.

6. For convenience in calculating service embracing two or more months, or parts of months, but one fraction will be made. Thus, from the 21st of September to the 25th of November, *inclusive*, will be calculated—from 21st September to 20th October, *inclusive*, as one month; from October 21 to November 20, *inclusive*, another month; and from 21st to 25th November, *inclusive*, five days—making two months and five days.



7. When two fractions of months occur in any account for service, both together being less than a whole month, as from the 21st of August to the 10th of September, the calculation of time will be from August 21 to 30, inclusive, (ignoring the 31st,) ten days, and from the 1st to the 10th September, inclusive, ten days—making the time to be paid for twenty days.

8. When accounts are hereafter rendered for service stated to have been performed from one given date to another, one of the days named will be excluded, unless it is specified that the service rendered was "inclusive" of both.

9. Service commencing in February will be calculated as though that month contained thirty days; thus, from February 21 to end of month, inclusive, ten days will be allowed, though the actual time be but eight or nine days.

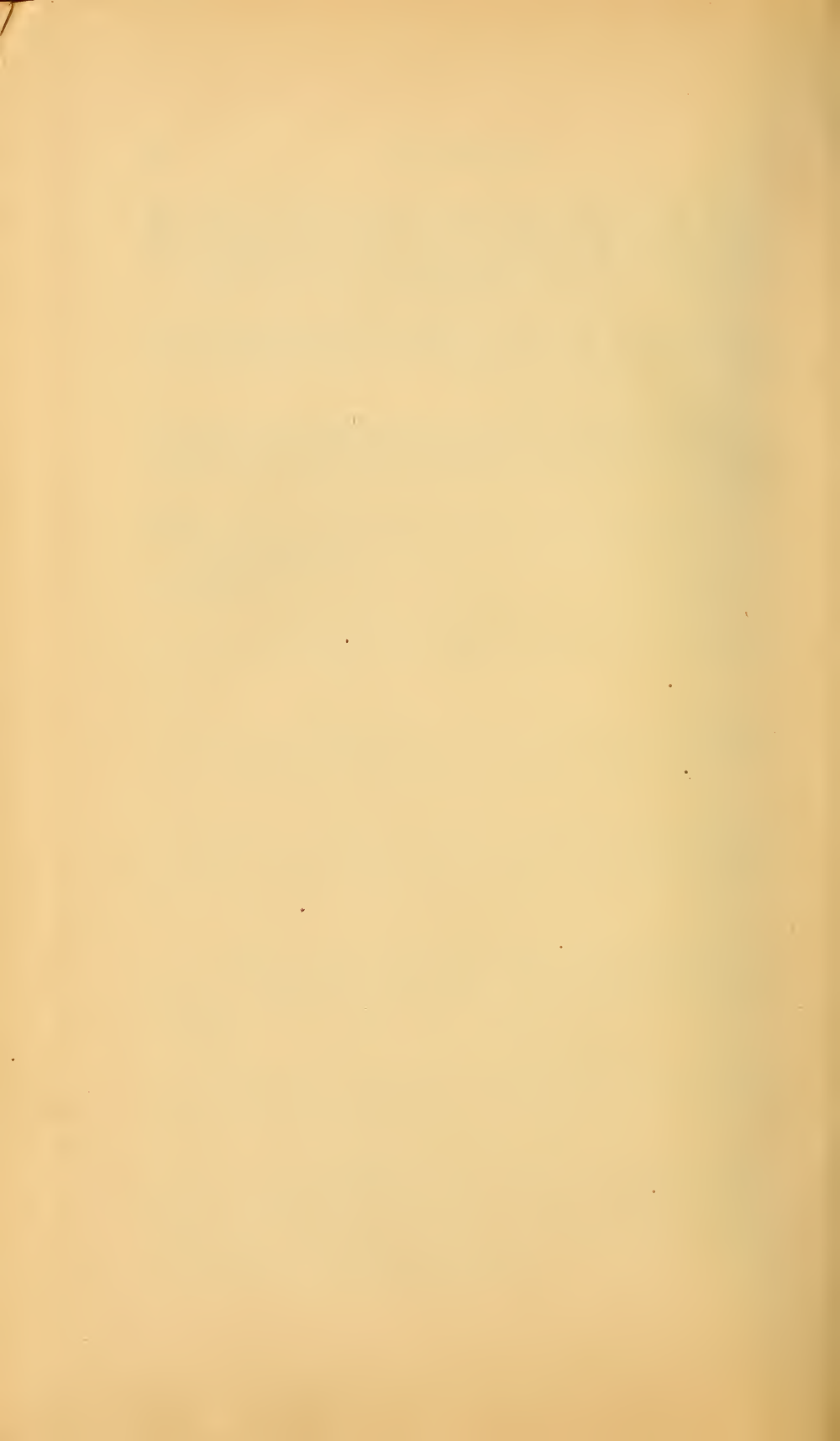
10. The foregoing rule does not apply to commutation of rations. In computing them, the actual number of days are to be ascertained and allowed.

J. M. BRODHEAD,

*Comptroller.*

5 A C

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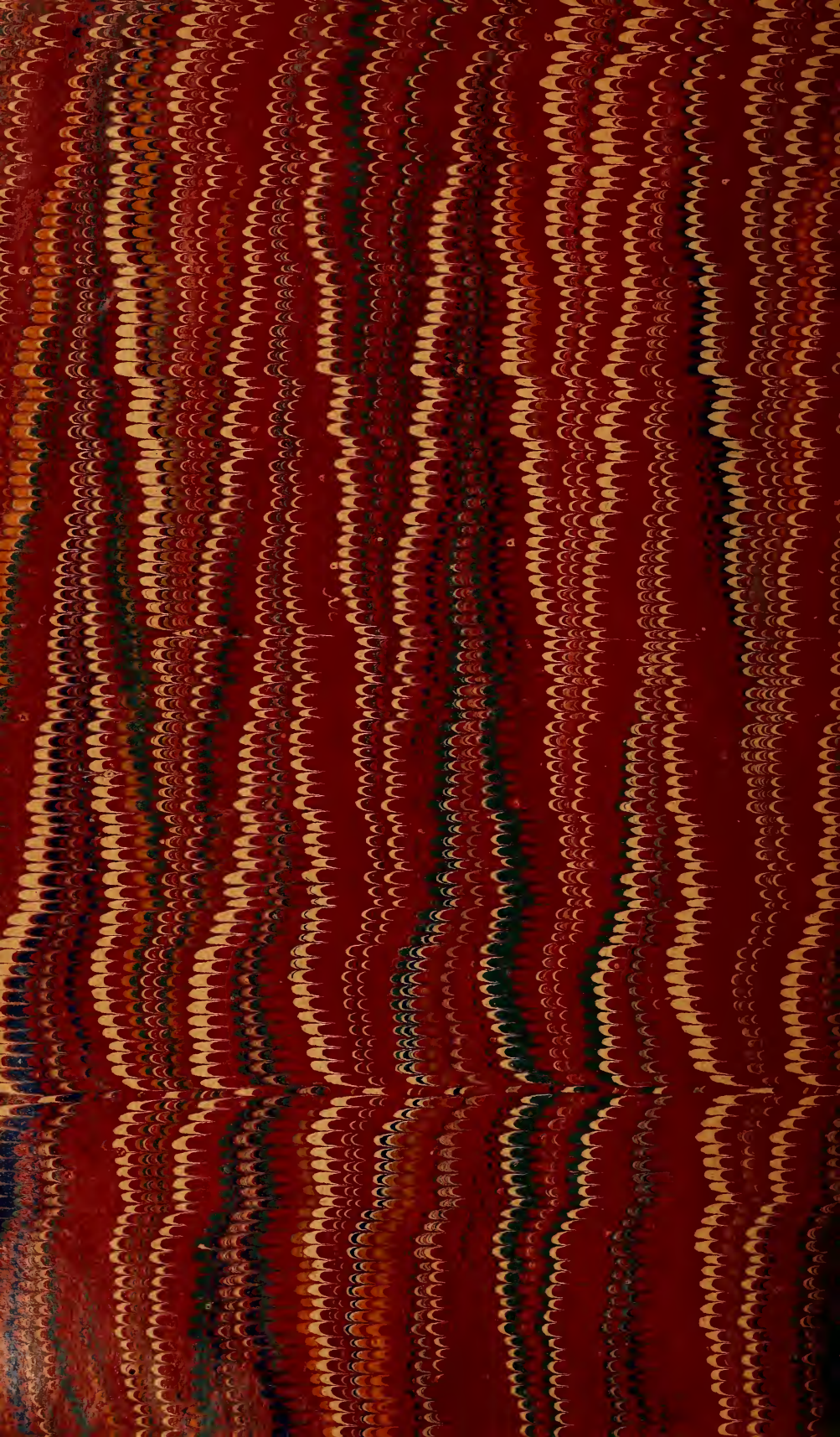




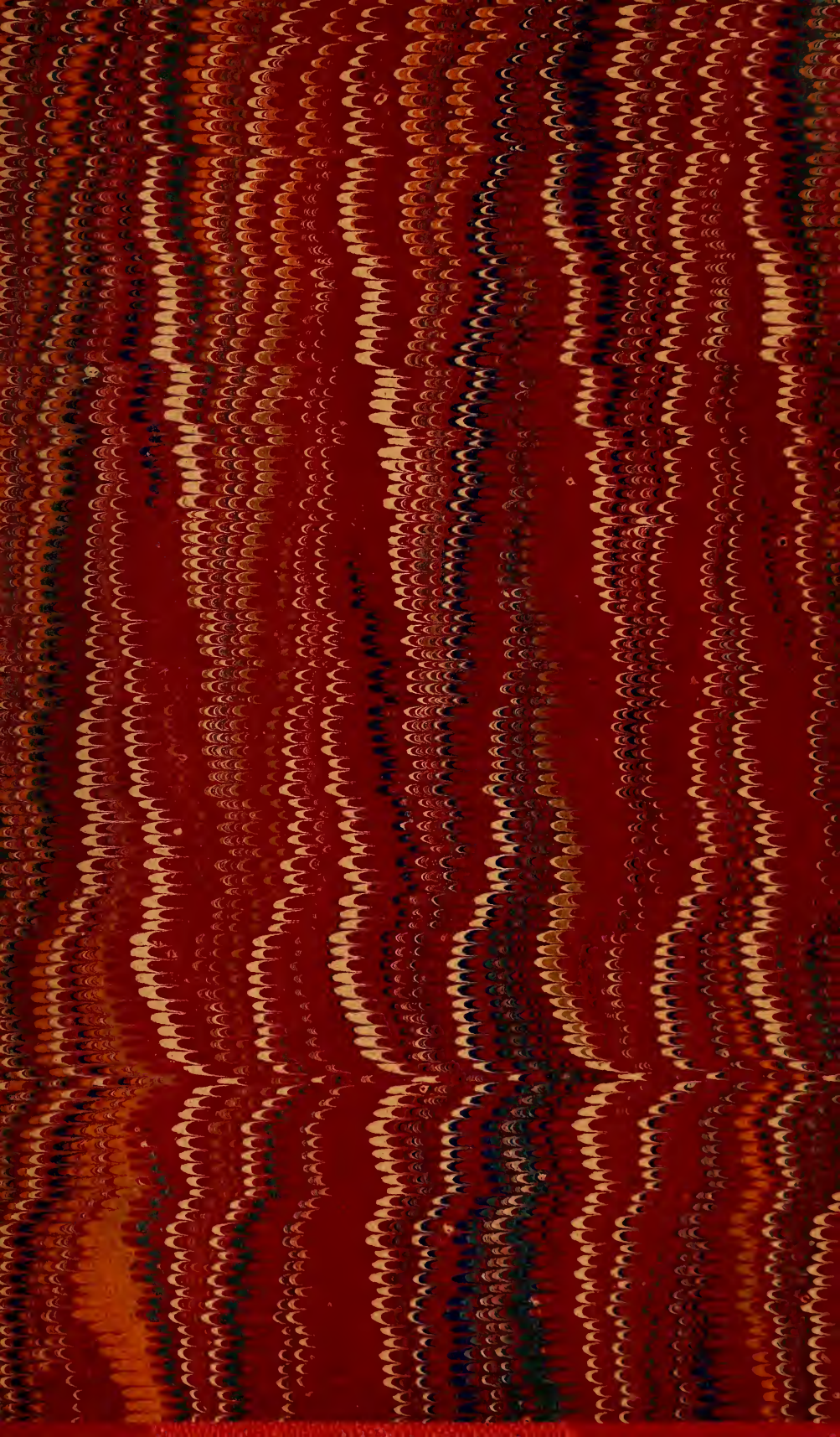














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